

Pursuant to Article 21, paragraph 1 of the Law on the National Bank of Serbia («Official Gazette of the Republic of Serbia» No. 72/2003), and with reference to the Rules on the Chart of Accounts and Content of Accounts within the Chart for Banks and Other Financial Organisations («Official Gazette of the Republic of Serbia» No. 133/2003 and 4/2004) the Governor of the National Bank of Serbia hereby issues the following

## **GUIDELINES ON DETAILED ACCOUNTS WITHIN THE CHART OF ACCOUNTS FOR BANKS AND OTHER FINANCIAL ORGANISATIONS**

1. Banks and other financial organisations (hereinafter referred to as the »banks«) shall, within the basic (triple-digit) accounts prescribed by the Rules on the Chart of Accounts and Content of Accounts within the Chart for Banks and Other Financial Organisations, be required to maintain records in detailed accounts as specified in the List of Detailed Accounts within the Chart of Accounts for Banks and Other Financial Organisations, which has been printed with these Guidelines and shall make part thereof.

2. Banks shall be required to divide the five-digit accounts of general provisions to six-digit accounts by the method applied in dividing the five-digit accounts of specific provisions.

3. The detailed accounts referred to in Section 1 of these Guidelines may further be divided by banks, whereas they shall be required to provide the following information in their books:

- On liabilities and receivables, by industry;
- On liabilities and receivables, by maturity;
- On receivables, by purpose;
- On liabilities and receivables subject to currency clause, by sector and client;
- On general indirect write-offs and provisions for losses in off-balance sheet assets, by client;

For the purpose of paragraph one, indent one of this Section, the industry shall mean to include agriculture, hunting and fishing, forestry, mining and power supply, construction industry, processing industry, trade, services, tourist and catering industry, transport and communications, finances, government administration and other public services, etc.

For the purpose of paragraph one, indent two of this Section, the maturity shall mean the following maturities: 1–7 days; 8–30 days; 31–90 days; 91–180 days; 181–365 days; 366–1825 days; and over 1825 days.

For the purpose of paragraph one, indent three of this Section, the purpose of receivables shall mean to include production, trade, export of goods, import of goods, import of equipment, import of consumer goods, privatisation, etc.

4. Banks shall transfer the balances to new accounts after all entries have been posted for the year ended December 31, 2003.

5. Banks may use suspense accounts of giro accounts within the account 139 – suspense and temporary accounts of giro accounts, suspense accounts of clearing accounts, and suspense accounts of internal settlement accounts.

6. These Guidelines shall become effective as of the date following the day they were published in »Official Gazette of the Republic of Serbia«.

Ref. No. 5  
February 12, 2004  
B e l g r a d e

G o v e r n o r  
of the National Bank of Serbia

Kori Udovički

**LIST OF DETAILED ACCOUNTS  
WITHIN THE CHART OF ACCOUNTS FOR BANKS AND OTHER  
FINANCIAL ORGANISATIONS**

**CLASS 0**

**0 – CASH AND CASH EQUIVALENTS, DEPOSITS WITH THE NATIONAL BANK OF SERBIA AND SHORT-TERM SECURITIES REFINANCEABLE WITH THE NATIONAL BANK OF SERBIA**

**00 – CASH AND CASH EQUIVALENTS**

**1. Account 000 – Giro account**

- 0000 Giro account
  - 00000 Giro account – transactions made
  - 00001 Giro account – transmitted debit orders against client accounts with other banks
  - 00001 Giro account – transmitted credit orders against client accounts with other banks
- 0001 Branch giro account
- 0002 Clearing account
  - 00020 Clearing account – transactions made
  - 00021 Clearing account – transmitted debit orders against client accounts with other banks
  - 00022 Clearing account – transmitted credit orders against client accounts with other banks

**2. Account 001 – Dinar vault cash**

**3. Account 002 – Other dinar monetary assets**

- 0020 Accepted cheques in dinars
  - 00200 Accepted bank cheques in dinars
  - 00201 Accepted cheques of other financial organisations in dinars
  - 00202 Accepted cheques of voluntary retirement funds in dinars
  - 00203 Accepted cheques of insurance organisations in dinars
- 0021 Accepted bills of exchange in dinars
  - 00210 Accepted bank bills of exchange in dinars
  - 00211 Accepted bills of exchange of other financial organisations in dinars
  - 00212 Accepted bills of exchange of voluntary retirement funds in dinars
  - 00213 Accepted bills of exchange of insurance organisations in dinars
- 0022 Other monetary assets in accounts with the National Bank of Serbia in dinars
- 0023 Bonds immediately convertible to cash
- 0024 Treasury bills immediately convertible to cash
- 0025 Government bills immediately convertible to cash
- 0026 Certificates of deposit immediately convertible to cash

- 0027 Accepted other short-term securities in dinars
  - 00270 Accepted other short-term bank securities in dinars
  - 00271 Accepted other short-term securities of other financial organisations in dinars
  - 00272 Accepted other short-term securities from retirement funds in dinars
  - 00273 Accepted other short-term securities from insurance organisations in dinars
- 0028 Other monetary assets in dinars

#### **4. Account 003 – Foreign currency accounts with subsidiary and associated banks**

- 0030 Regular foreign currency accounts with subsidiary and associated banks
- 0031 Special foreign currency accounts with subsidiary and associated banks

#### **5. Account 004 – Foreign currency accounts with other banks**

- 0040 Regular foreign currency accounts with the National Bank of Serbia
- 0041 Special foreign currency accounts with the National Bank of Serbia
- 0042 Regular foreign currency accounts with other local banks
- 0043 Special foreign currency accounts with other local banks

#### **6. Account 005 – Foreign currency accounts with foreign banks**

- 0050 Regular foreign currency accounts with foreign banks
- 0051 Special foreign currency accounts with foreign banks
- 0052 Special foreign currency accounts with foreign banks for contracted capital works

#### **7. Account 006 – Foreign currency vault cash**

#### **8. Account 007 – Other foreign currency monetary assets**

- 0070 Cheques in foreign currency
  - 00700 Accepted bank cheques in foreign currency
  - 00701 Accepted cheques of other financial organisations in foreign currency
  - 00702 Accepted cheques of voluntary retirement funds in foreign currency
  - 00703 Accepted cheques of insurance organisations in foreign currency
- 0071 Cheques sent for external collection in foreign currency
- 0072 Cheques sent for internal collection in foreign currency
- 0073 Bills of exchange in foreign currency
  - 00730 Bills of exchange in foreign currency
  - 00731 Bills of exchange with the National Bank of Serbia in foreign currency
  - 00732 Bills of exchange presented for external collection in foreign currency
  - 00733 Bills of exchange presented for internal collection in foreign currency

- 0074 Other monetary assets in accounts with the National Bank of Serbia and banks in foreign currency
- 0075 Other short-term securities in foreign currency
  - 00750 Accepted other bank short-term securities in foreign currency
  - 00751 Accepted other short-term securities from other financial organisations in foreign currency
  - 00752 Accepted other short-term securities from voluntary retirement funds in foreign currency
  - 00753 Accepted other short-term securities from insurance organisations in foreign currency
  - 00755 Other short-term securities presented for external collection in foreign currency
  - 00756 Other short-term securities presented for internal collection in foreign currency
- 0076 Other short-term securities with the National Bank of Serbia in foreign currency

#### **9. Account 008 – Gold and other precious metals**

- 0080 Gold immediately convertible to cash
- 0081 Other precious metals immediately convertible to cash

### **01 – DEPOSITS WITH THE NATIONAL BANK OF SERBIA AND SHORT-TERM SECURITIES REFINANCEABLE WITH THE NATIONAL BANK OF SERBIA**

#### **10. Account 010 – Dinar required reserves with the National Bank of Serbia**

- 0100 Required reserves with the National Bank of Serbia in dinars

#### **11. Account 011 – Dinar securities with the National Bank of Serbia**

- 0110 Bills of the National Bank of Serbia immediately saleable, discountable or refinanceable with the National Bank of Serbia in dinars
- 0111 Bonds of the National Bank of Serbia immediately saleable, discountable or refinanceable with the National Bank of Serbia in dinars
- 0112 Other short-term securities of the National Bank of Serbia immediately saleable, discountable or refinanceable with the National Bank of Serbia in dinars
- 0113 Bills of the National Bank of Serbia for pledged against credits for daily liquidity of banks in dinars
- 0116 Interest accruable to securities of the National Bank of Serbia in dinars
  - 01160 Interest accruable to bills of the National Bank of Serbia in dinars
  - 01161 Interest accruable to bonds of the National Bank of Serbia in dinars
  - 01162 Interest accruable to other securities of the National Bank of Serbia in dinars

#### **12. Account 012 – Other dinar short-term deposits and other securities refinanceable with the National Bank of Serbia**

- 0120 Other short-term deposits refinanceable with the National Bank of Serbia in dinars
- 0121 Bank bills refinanceable with the National Bank of Serbia in dinars
- 0122 Commercial paper refinanceable with the National Bank of Serbia in dinars
- 0123 Other securities refinanceable with the National Bank of Serbia in dinars
- 0124 Excess liquidity deposits by banks with the National Bank of Serbia in dinars

**13. Account 015 – Foreign currency required reserves with the National Bank of Serbia**

- 0150 Required reserves with the National Bank of Serbia in foreign currency
- 0151 Required cash reserves with the National Bank of Serbia in foreign currency

**14. Account 017 – Other foreign currency short-term deposits and other securities refinanceable with the National Bank of Serbia**

**CLASS 1**

**1 – LOANS TO AND INVESTMENTS IN BANKS**

**10 – DINAR REVOCABLE LOANS TO AND INVESTMENTS IN AND SHORT-TERM LOANS TO AND INVESTMENTS IN BANKS**

**15. Account 100 – Dinar revocable loans to and investments in subsidiary and associated banks**

- 1000 Revocable loans to subsidiary and associated banks in dinars
- 1001 Revocable deposits with subsidiary and associated banks in dinars
- 1009 Provisions for revocable loans to and investments in subsidiary and associated banks in dinars
  - 10090 Provisions for revocable loans to subsidiary and associated banks in dinars
  - 10091 Provisions for revocable deposits with subsidiary and associated banks in dinars
  - 10099 General provisions for revocable loans to and investments in subsidiary and associated banks in dinars

**16. Account 101 – Dinar revocable loans to and investments in other banks**

- 1010 Revocable loans to other banks in dinars
- 1011 Revocable loans to other financial organisations in dinars
- 1012 Revocable loans to voluntary retirement funds in dinars
- 1013 Revocable loans to insurance organisations in dinars
- 1014 Revocable deposits with the National Bank of Serbia in dinars
- 1015 Revocable deposits with other banks in dinars
- 1016 Revocable deposits with other financial organisations in dinars
- 1017 Revocable deposits with voluntary retirement funds in dinars

- 1018 Revocable deposits with insurance organisations in dinars
- 1019 Provisions for revocable loans to and investments in other banks in dinars
  - 10190 Provisions for revocable loans to other banks in dinars
  - 10191 Provisions for revocable loans to other financial organisations in dinars
  - 10192 Provisions for revocable loans to voluntary retirement funds in dinars
  - 10193 Provisions for revocable loans to insurance organisations in dinars
  - 10194 Provisions for revocable deposits with the National Bank of Serbia in dinars
  - 10195 Provisions for revocable deposits with other banks in dinars
  - 10196 Provisions for revocable deposits with other financial organisations in dinars
  - 10197 Provisions for revocable deposits with voluntary retirement funds in dinars
  - 10198 Provisions for revocable deposits with insurance organisations in dinars
  - 10199 General provisions for revocable loans to and investments in other banks in dinars

**17. Account 102 – Dinar short-term loans to and investments in subsidiary and associated banks**

- 1020 Short-term loans to subsidiary and associated banks in dinars
- 1021 Short-term deposits with subsidiary and associated banks in dinars
- 1028 Due long- and short-term loans to and investments in subsidiary and associated banks in dinars
  - 10280 Due long- and short-term loans to subsidiary and associated banks in dinars
  - 10281 Due long- and short-term deposits with subsidiary and associated banks in dinars
- 1029 Provisions for short-term loans to and investments in subsidiary and associated banks in dinars
  - 10290 Provisions for short-term loans to subsidiary and associated banks in dinars
  - 10291 Provisions for short-term deposits with subsidiary and associated banks in dinars
  - 10298 Provisions for due long- and short-term loans to and investments in subsidiary and associated banks in dinars
  - 10299 General provisions of short-term loans to and investments in subsidiary and associated banks in dinars

**18. Account 103 – Dinar short-term loans to and investments in other banks**

- 1030 Short-term loans to other banks in dinars
- 1031 Short-term loans to other financial organisations in dinars
- 1032 Short-term loans to voluntary retirement funds in dinars
- 1033 Short-term loans to insurance organisations in dinars
- 1034 Short-term deposits with other banks in dinars
- 1035 Short-term deposits with other financial organisations in dinars

- 1036 Short-term deposits with voluntary retirement funds and insurance organisations in dinars
- 1037 Short-term deposits with the National Bank of Serbia in dinars
- 1038 Due long- and short-term loans to and investments in other banks in dinars
  - 10380 Due long- and short-term loans to other banks in dinars
  - 10381 Due long- and short-term loans to other financial organisations in dinars
  - 10382 Due long- and short-term loans to voluntary retirement funds in dinars
  - 10383 Due long- and short-term loans to insurance organisations in dinars
  - 10384 Due long- and short-term deposits with other banks in dinars
  - 10385 Due long- and short-term deposits with other financial organisations in dinars
  - 10386 Due long- and short-term deposits with voluntary retirement funds and insurance organisations in dinars
  - 10387 Due long- and short-term deposits with the National Bank of Serbia in dinars
- 1039 Provisions for short-term loans to and investments in other banks in dinars
  - 10390 Provisions for short-term loans to other banks in dinars
  - 10391 Provisions for short-term loans to other financial organisations in dinars
  - 10392 Provisions for short-term loans to voluntary retirement funds in dinars
  - 10393 Provisions for short-term loans to insurance organisations in dinars
  - 10394 Provisions for short-term deposits with other banks in dinars
  - 10395 Provisions for short-term deposits with other financial organisations in dinars
  - 10396 Provisions for short-term deposits with voluntary retirement funds and insurance organisations in dinars
  - 10397 Provisions for short-term deposits with the National Bank of Serbia in dinars
  - 10398 Provisions for due long- and short-term loans to and investments in other banks in dinars
  - 10399 General provisions for short-term loans to and investments in other banks in dinars

**19. Account 104 – Current maturities of dinar long-term loans to and investments in subsidiary and associated banks**

**20. Account 105 – Current maturities of dinar long-term loans to and investments in other banks**

**11 – DINAR INTEREST, FEES AND COMMISSIONS RECEIVABLE FROM BANKS**

**21. Account 110 – Dinar interest receivable from subsidiary and associated banks**



- 1100 Interest receivable from subsidiary and associated banks in dinars
- 1109 Provisions for interest receivable from subsidiary and associated banks in dinars
  - 11090 Specific provisions for interest receivable from subsidiary and associated banks in dinars
  - 11099 General provisions for interest receivable from subsidiary and associated banks in dinars

**22. Account 111 – Dinar interest receivable from other banks**

- 1110 Interest receivable from other banks in dinars
- 1111 Interest receivable from other financial organisations in dinars
- 1112 Interest receivable from voluntary retirement funds in dinars
- 1113 Interest receivable from insurance organisations in dinars
- 1119 Provisions for interest receivable from other banks in dinars
  - 11190 Provisions for interest receivable from other banks in dinars
  - 11191 Provisions for interest receivable from other financial organisations in dinars
  - 11192 Provisions for interest receivable from voluntary retirement funds in dinars
  - 11193 Provisions for interest receivable from insurance organisations in dinars
  - 11199 General provisions for interest receivable from other banks in dinars

**23. Account 112 – Dinar interest receivable for investments with the National Bank of Serbia**

- 1120 Interest receivable for investments with the National Bank of Serbia in dinars
- 1129 Provisions for interest on investments with the National Bank of Serbia in dinars
  - 11290 Specific provisions for interest on investments with the National Bank of Serbia in dinars
  - 11299 General provisions for interest on investments with the National Bank of Serbia in dinars

**24. Account 113 – Dinar fees and commissions receivable from subsidiary and associated banks**

- 1130 Fees and commissions receivable from subsidiary and associated banks in dinars
- 1139 Provisions for fees and commissions receivable from subsidiary and associated banks in dinars
  - 11390 Specific provisions for fees and commissions receivable from subsidiary and associated banks in dinars
  - 11399 General provisions for fees and commissions receivable from subsidiary and associated banks in dinars

**25. Account 114 – Dinar fees and commissions receivable from other banks**

- 1140 Fees and commissions receivable from other banks in dinars

- 1141 Fees and commissions receivable from other financial organisations in dinars
- 1142 Fees and commissions receivable from voluntary retirement funds in dinars
- 1143 Fees and commissions receivable from insurance organisations in dinars
- 1144 Fees and commissions receivable from the National Bank of Serbia in dinars
- 1145 Fees and commissions receivable from foreign entities in dinars
- 1149 Provisions for fees and commissions receivable from other banks in dinars
  - 11490 Provisions for fees and commissions receivable from other banks in dinars
  - 11491 Provisions for fees and commissions receivable from other financial organisations in dinars
  - 11492 Provisions for fees and commissions receivable from voluntary retirement funds in dinars
  - 11493 Provisions for fees and commissions receivable from insurance organisations in dinars
  - 11494 Provisions for fees and commissions receivable from the National Bank of Serbia in dinars
  - 11495 Provisions for fees and commissions receivable from foreign entities in dinars
  - 11499 General provisions for fees and commissions receivable from other banks in dinars

## **12 – DINAR LONG-TERM LOANS TO AND INVESTMENTS IN BANKS**

### **26. Account 120 – Dinar long-term loans to and investments in subsidiary and associate banks**

- 1200 Long-term loans to subsidiary and associated banks in dinars
- 1201 Long-term deposits with subsidiary and associated banks in dinars
- 1209 Provisions for long-term loans to and investments in subsidiary and associated banks in dinars
  - 12090 Provisions for long-term loans to subsidiary and associated banks in dinars
  - 12091 Provisions for long-term deposits with subsidiary and associated banks in dinars
  - 12099 General provisions for long-term loans to and investments with subsidiary and associated banks

### **27. Account 121 – Dinar long-term loans to and investments in other banks**

- 1210 Long-term loans to other banks in dinars
- 1211 Long-term loans to other financial organisations in dinars
- 1212 Long-term loans to voluntary retirement funds in dinars
- 1213 Long-term loans to insurance organisations in dinars
- 1214 Long-term deposits with other banks in dinars
- 1215 Long-term deposits with other financial organisations in dinars

- 1216 Long-term deposits with voluntary retirement funds and other non-deposit financial organisations in dinars
- 1217 Long-term deposits with the National Bank of Serbia in dinars
- 1218 Other long-term investments in other banks in dinars
  - 12180 Other long-term investments in banks in dinars
  - 12181 Other long-term investments in other financial organisations in dinars
  - 12182 Other long-term investments in voluntary retirement funds in dinars
  - 12183 Other long-term investments in insurance organisations in dinars
  - 12184 Other long-term investments with the National Bank of Serbia in dinars
- 1219 Provisions for long-term loans to and investments in other banks in dinars
  - 12190 Provisions for long-term loans to other banks in dinars
  - 12191 Provisions for long-term loans to other financial organisations in dinars
  - 12192 Provisions for long-term loans to voluntary retirement funds in dinars
  - 12193 Provisions for long-term loans to insurance organisations in dinars
  - 12194 Provisions for long-term deposits with other banks in dinars
  - 12195 Provisions for long-term deposits with other financial organisations in dinars
  - 12196 Provisions for long-term deposits with voluntary retirement funds and other non-deposit financial organisations in dinars
  - 12197 Provisions for long-term deposits with the National Bank of Serbia in dinars
  - 12198 Provisions for long-term investments in other banks in dinars
  - 12199 General provisions for long-term loans to and investments in other banks in dinars

## **28. Account 122 – Current maturities of dinar long-term loans to and investments in banks**

### **13 – OTHER DINAR FINANCIAL INVESTMENTS IN BANKS**

## **29. Account 130 – Other dinar financial investments in subsidiary and associated banks**

- 1300 Other short-term financial investments in subsidiary and associated banks in dinars
- 1301 Other long-term financial investments in subsidiary and associated banks in dinars
- 1308 Due other short- and long-term financial investments in subsidiary and associated banks in dinars
- 1309 Provisions for other financial investments in subsidiary and associated banks in dinars
  - 13090 Provisions for other short-term financial investments in subsidiary and associated banks in dinars
  - 13091 Provisions for other long-term financial investments in subsidiary and associated banks in dinars

- 13098 Provisions for due other short- and long-term financial investments in subsidiary and associated banks in dinars
- 13099 Provisions for other financial investments in subsidiary and associated banks in dinars

### **30. Account 131 – Other dinar financial investments in other banks**

- 1310 Covered documentary credits and other assets allocated in special accounts in dinars
  - 13100 Covered documentary credits and other assets allocated in special accounts with banks in dinars
  - 13101 Covered documentary credits and other assets allocated in special accounts with other financial organisations in dinars
  - 13102 Covered documentary credits and other assets allocated in special accounts with voluntary retirement funds in dinars
  - 13103 Covered documentary credits and other assets allocated in special accounts with insurance organisations in dinars
- 1311 Advances for exchange operations paid in dinars
  - 13110 Advances for exchange operations paid to other banks in dinars
  - 13111 Advances for exchange operations paid to other financial organisations in dinars
- 1312 Cash payments made under futures, forward and option agreements in dinars
  - 13120 Cash payments made under futures, forward and option agreements with other banks in dinars
  - 13121 Cash payments made under futures, forward and option agreements with other financial organisations in dinars
  - 13122 Cash payments made under futures, forward and option agreements with voluntary retirement funds in dinars
  - 13123 Cash payments made under futures, forward and option agreements with insurance organisations in dinars
- 1313 Other short-term financial investments and receivables in dinars
  - 13130 Other short-term financial investments in banks in dinars
  - 13131 Other short-term financial investments in other financial organisations in dinars
  - 13132 Other short-term financial investments in voluntary retirement funds in dinars
  - 13133 Other short-term financial investments in insurance organisations in dinars
- 1314 Investments in banks for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation, in dinars
- 1318 Due other financial investments in and receivables from other banks in dinars
  - 13180 Due other short-term financial investments in other banks in dinars
  - 13181 Due other short-term financial investments in other financial organisations in dinars
  - 13182 Due other short-term financial investments in voluntary retirement funds in dinars

- 13183 Due other short-term financial investments in insurance organisations in dinars
- 13184 Due investments in banks for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation, in dinars
- 1319 Provisions for other financial investments in other banks in dinars
  - 13190 Provisions for covered documentary credits and other assets allocated in special accounts in dinars
  - 13191 Provisions for advances paid for exchange operations in dinars
  - 13192 Provisions for cash payments made under futures, forward and option agreements in dinars
  - 13193 Provisions for other financial investments in other banks in dinars
  - 13194 Provisions for investments in banks for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation, in dinars
  - 13199 General provisions for other financial investments in other banks in dinars

### **31. Account 132 – Other dinar financial investments with the National Bank of Serbia**

- 1320 Other short-term receivables from the National Bank of Serbia in dinars
- 1321 Other long-term receivables from the National Bank of Serbia in dinars
- 1322 Receivables from the National Bank of Serbia in dinars for foreign exchange and currency sold
- 1323 Investments with the National Bank of Serbia for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation, in dinars
- 1328 Due other financial investments with and receivables from the National Bank of Serbia in dinars
  - 13280 Due other short-term receivables from the National Bank of Serbia in dinars
  - 13281 Due other long-term receivables from the National Bank of Serbia in dinars
  - 13282 Due receivables from the National Bank of Serbia for dinar counter-value of foreign exchange and currency sold
  - 13283 Due investments with the National Bank of Serbia for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation, in dinars
- 1329 Provisions for other financial investments with the National Bank of Serbia in dinars
  - 13290 Provisions for other short-term receivables from the National Bank of Serbia in dinars
  - 13291 Provisions for other long-term receivables from the National Bank of Serbia in dinars
  - 13292 Provisions for receivables from the National Bank of Serbia for dinar counter-value of foreign exchange and currency sold
  - 13293 Provisions for investments with the National Bank of Serbia for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation, in dinars
  - 13299 General provisions for other financial investments with the National Bank of Serbia in dinars

**32. Account 139 – Suspense and temporary accounts of giro accounts**

- 1390 Suspense accounts of giro accounts
- 1391 Temporary accounts of giro accounts
  - 13910 Suspense accounts of giro accounts
  - 13911 Temporary accounts of clearing account
- 1392 Temporary accounts for interbank cash exchange in dinars

**14 – DINAR INTERNAL RECEIVABLES****15 – FOREIGN CURRENCY REVOCABLE LOANS TO AND INVESTMENTS IN AND SHORT-TERM LOANS TO AND INVESTMENTS IN BANKS****33. Account 150 – Foreign currency revocable loans to and investments in subsidiary and associated banks**

- 1500 Revocable loans to subsidiary and associated banks in foreign currency
- 1501 Revocable deposits with subsidiary and associated banks in foreign currency
- 1509 Provisions for revocable loans to and deposits with subsidiary and associated banks in foreign currency
  - 15090 Provisions for revocable loans to subsidiary and associated banks in foreign currency
  - 15091 Provisions for revocable deposits with subsidiary and associated banks in foreign currency
  - 15099 General provisions for revocable loans to and deposits with subsidiary and associated banks in foreign currency

**34. Account 151 – Foreign currency revocable loans to and investments in other banks**

- 1510 Revocable loans to other banks in foreign currency
- 1511 Revocable loans to other financial organisations in foreign currency
- 1512 Revocable loans to voluntary retirement funds in foreign currency
- 1513 Revocable loans to insurance organisations in foreign currency
- 1514 Revocable investments in other banks in foreign currency
- 1515 Revocable investments in other financial organisations in foreign currency
- 1516 Revocable investments in voluntary retirement funds in foreign currency
- 1517 Revocable investments in insurance organisations in foreign currency
- 1519 Provisions for revocable loans to and investments in other banks in foreign currency
  - 15190 Provisions for revocable loans to other banks in foreign currency
  - 15191 Provisions for revocable loans to other financial organisations in foreign currency
  - 15192 Provisions for revocable loans to voluntary retirement funds in foreign currency
  - 15193 Provisions for revocable loans to insurance organisations in foreign currency
  - 15194 Provisions for revocable investments in other banks in foreign currency
  - 15195 Provisions for revocable investments in other financial organisations in foreign currency

- 15196 Provisions for revocable investments in voluntary retirement funds in foreign currency
- 15197 Provisions for revocable investments in insurance organisations in foreign currency
- 15198 General provisions for revocable loans to and investments in other banks in foreign currency

### **35. Account 152 – Foreign currency loans to and investments in subsidiary and associated banks**

- 1520 Short-term loans to subsidiary and associated banks in foreign currency
- 1521 Short-term deposits with subsidiary and associated banks in foreign currency
- 1528 Due short- and long-term loans to and investments in subsidiary and associated banks in foreign currency
  - 15280 Due short- and long-term loans to subsidiary and associated banks in foreign currency
  - 15281 Due short- and long-term deposits with subsidiary and associated banks in foreign currency
- 1529 Provisions for short-term loans to and investments in subsidiary and associated banks in foreign currency
  - 15290 Provisions for short-term loans to subsidiary and associated banks in foreign currency
  - 15291 Provisions for short-term deposits with subsidiary and associated banks in foreign currency
  - 15298 Provisions for due short- and long-term loans to and investments in subsidiary and associated banks in foreign currency
  - 15299 General provisions of short-term loans to and investments in subsidiary and associated banks in foreign currency

### **36. Account 153 – Foreign currency loans to and investments in other banks**

- 1530 Short-term loans to other banks in foreign currency
- 1531 Short-term loans to other financial organisations in foreign currency
- 1532 Short-term loans to voluntary retirement funds in foreign currency
- 1533 Short-term loans to insurance organisations in foreign currency
- 1534 Short-term investments in other banks in foreign currency
- 1535 Short-term investments in other financial organisations in foreign currency
- 1536 Short-term investments in voluntary retirement funds in foreign currency
- 1537 Short-term investments in insurance organisations in foreign currency
- 1538 Due long- and short-term loans to and investments in other banks in foreign currency
  - 15380 Due long- and short-term loans to other banks in foreign currency
  - 15381 Due long- and short-term loans to other financial organisations in foreign currency
  - 15382 Due long- and short-term loans to voluntary retirement funds in foreign currency
  - 15383 Due long- and short-term loans to insurance organisations in foreign currency
  - 15384 Due long- and short-term investments in other banks in foreign currency

- 15385 Due long- and short-term investments in other financial organisations in foreign currency
- 15386 Due long- and short-term investments in voluntary retirement funds in foreign currency
- 15387 Due long- and short-term investments in insurance organisations in foreign currency
- 1539 Provisions for short-term loans to and investments in other banks in foreign currency
- 15390 Provisions for short-term loans to other banks in foreign currency
- 15391 Provisions for short-term loans to other financial organisations in foreign currency
- 15392 Provisions for short-term loans to voluntary retirement funds in foreign currency
- 15393 Provisions for short-term loans to insurance organisations in foreign currency
- 15394 Provisions for short-term investments in other banks in foreign currency
- 15395 Provisions for short-term investments in other financial organisations in foreign currency
- 15396 Provisions for short-term investments in voluntary retirement funds in foreign currency
- 15397 Provisions for short-term investments in insurance organisations in foreign currency
- 15398 Provisions for due long- and short-term loans to and investments in other banks in foreign currency
- 15399 General provisions for short-term loans to and investments in other banks in foreign currency

**37. Account 154 – Current maturities of foreign currency long-term loans to and investments in subsidiary and associated banks**

**38. Account 155 – Current maturities of foreign currency long-term loans to and investments in other banks**

**16 – FOREIGN CURRENCY INTEREST, FEES AND COMMISSIONS RECEIVABLE FROM BANKS**

**39. Account 160 – Foreign currency interest receivable from subsidiary and associated banks**

- 1600 Interest receivable from subsidiary and associated banks in foreign currency
- 1609 Provisions for interest receivable from subsidiary and associated banks in foreign currency
- 16090 Specific provisions for interest receivable from subsidiary and associated banks in foreign currency
- 16099 General provisions for interest receivable from subsidiary and associated banks in foreign currency



**40. Account 161 – Foreign currency interest receivable from other banks**

- 1610 Interest receivable from other banks in foreign currency
- 1611 Interest receivable from other financial organisations in foreign currency
- 1612 Interest receivable from voluntary retirement funds in foreign currency
- 1613 Interest receivable from insurance organisations in foreign currency
- 1619 Provisions for interest receivable from other banks in foreign currency
  - 16190 Provisions for interest receivable from other banks in foreign currency
  - 16191 Provisions for interest receivable from other financial organisations in foreign currency
  - 16192 Provisions for interest receivable from voluntary retirement funds in foreign currency
  - 16193 Provisions for interest receivable from insurance organisations in foreign currency
  - 16199 General provisions for interest receivable from other banks in foreign currency

**41. Account 162 – Foreign currency interest receivable for investments with the National Bank of Serbia**

- 1620 Interest receivable for investments with the National Bank of Serbia in foreign currency
- 1629 Provisions for interest receivable on investments with the National Bank of Serbia in foreign currency
  - 16290 Specific provisions for interest receivable on investments with the National Bank of Serbia in foreign currency
  - 16299 General provisions for interest receivable on investments with the National Bank of Serbia in foreign currency

**42. Account 163 – Foreign currency fees and commissions receivable from subsidiary and associated banks**

- 1630 Fees and commissions receivable from subsidiary and associated banks in foreign currency
- 1639 Provisions for fees and commissions receivable from subsidiary and associated banks in foreign currency
  - 16390 Specific provisions for fees and commissions receivable from subsidiary and associated banks in foreign currency
  - 16399 General provisions for fees and commissions receivable from subsidiary and associated banks in foreign currency

**43. Account 164 – Foreign currency fees and commissions receivable from other banks**

- 1640 Fees and commissions receivable from other banks in foreign currency
- 1641 Fees and commissions receivable from other financial organisations in foreign currency
- 1642 Fees and commissions receivable from voluntary retirement funds in foreign currency
- 1643 Fees and commissions receivable from insurance organisations in foreign currency

- 1644 Fees and commissions receivable from the National Bank of Serbia in foreign currency
- 1645 Fees and commissions receivable from foreign entities in foreign currency
- 1649 Provisions for fees and commissions receivable from other banks in foreign currency
  - 16490 Provisions for fees and commissions receivable from other banks in foreign currency
  - 16491 Provisions for fees and commissions receivable from other financial organisations in foreign currency
  - 16492 Provisions for fees and commissions receivable from voluntary retirement funds in foreign currency
  - 16493 Provisions for fees and commissions receivable from insurance organisations in foreign currency
  - 16494 Provisions for fees and commissions receivable from the National Bank of Serbia in foreign currency
  - 16495 Provisions for fees and commissions receivable from foreign entities in foreign currency
  - 16499 General provisions for fees and commissions receivable from other banks in foreign currency

## **17 – FOREIGN CURRENCY LONG-TERM LOANS TO AND INVESTMENTS IN BANKS**

### **44. Account 170 – Foreign currency long-term loans to and investments in subsidiary and associated banks**

- 1700 Long-term loans to subsidiary and associated banks in foreign currency
- 1701 Long-term deposits with subsidiary and associated banks in foreign currency
- 1709 Provisions for long-term loans to and investments in subsidiary and associated banks in foreign currency
  - 17090 Provisions for long-term loans to subsidiary and associated banks in foreign currency
  - 17091 Provisions for long-term deposits with subsidiary and associated banks in foreign currency
  - 17099 General provisions for long-term loans to and investments with subsidiary and associated banks

### **45. Account 171 – Foreign currency loans to and investments in other banks**

- 1710 Long-term loans to other banks in foreign currency
- 1711 Long-term loans to other financial organisations in foreign currency
- 1712 Long-term loans to voluntary retirement funds in foreign currency
- 1713 Long-term loans to insurance organisations in foreign currency
- 1714 Long-term deposits with other banks in foreign currency
- 1715 Long-term deposits with other financial organisations in foreign currency
- 1716 Long-term deposits with voluntary retirement funds in foreign currency
- 1717 Long-term deposits with insurance organisations in foreign currency
- 1719 Provisions for long-term loans to and investments in other banks in foreign currency
  - 17190 Provisions for long-term loans to other banks in foreign currency

- 17191 Provisions for long-term loans to other financial organisations in foreign currency
- 17192 Provisions for long-term loans to voluntary retirement funds in foreign currency
- 17193 Provisions for long-term loans to insurance organisations in foreign currency
- 17194 Provisions for long-term deposits with other banks in foreign currency
- 17195 Provisions for long-term deposits with other financial organisations in foreign currency
- 17196 Provisions for long-term deposits with voluntary retirement funds in foreign currency
- 17197 Provisions for long-term deposits with insurance organisations in foreign currency
- 17199 General provisions for long-term loans to and investments in other banks in foreign currency

**46. Account 172 – Current maturities of long-term loans to banks in foreign currency**

**18 – OTHER FOREIGN CURRENCY FINANCIAL INVESTMENTS IN BANKS**

**47. Account 180 – Other foreign currency financial investments to subsidiary and associated banks**

- 1800 Other short-term financial investments in subsidiary and associated banks in foreign currency
- 1801 Other long-term financial investments in subsidiary and associated banks in foreign currency
- 1809 Provisions for other financial investments in subsidiary and associated banks in foreign currency
  - 18090 Provisions for other short-term financial investments in subsidiary and associated banks in foreign currency
  - 18091 Provisions for other long-term financial investments in subsidiary and associated banks in foreign currency
  - 18099 General provisions for other financial investments in subsidiary and associated banks in foreign currency

**48. Account 181 – Suspense and temporary foreign currency accounts with subsidiary and associated banks**

- 1810 Suspense accounts of foreign currency accounts with subsidiary and associated banks
- 1811 Temporary accounts of foreign currency accounts with subsidiary and associated banks

**49. Account 182 – Other foreign currency financial investments in other banks**

- 1820 Other short-term financial investments in other banks in foreign currency
  - 18200 Other short-term financial investments in other banks in foreign currency

- 18201 Other short-term financial investments in other financial organisations in foreign currency
- 18202 Other short-term financial investments in voluntary retirement funds in foreign currency
- 18203 Other short-term financial investments in insurance organisations in foreign currency
- 1821 Other long-term financial investments in other banks in foreign currency
  - 18210 Other long-term financial investments in other banks in foreign currency
  - 18211 Other long-term financial investments in other financial organisations in foreign currency
  - 18212 Other long-term financial investments in voluntary retirement funds in foreign currency
  - 18213 Other long-term financial investments in insurance organisations in foreign currency
- 1824 Investments in banks for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation, in foreign currency
- 1828 Due other financial investments in other banks in foreign currency
  - 18280 Due other short- and long-term financial investments in other banks in foreign currency
  - 18281 Due other short- and long-term financial investments in other financial organisations in foreign currency
  - 18282 Due other short- and long-term financial investments in voluntary retirement funds in foreign currency
  - 18283 Due other short- and long-term financial investments in insurance organisations in foreign currency
  - 18284 Due investments in banks for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation, in foreign currency
- 1829 Provisions for other financial investments in other banks in foreign currency
  - 18290 Provisions for other short-term financial investments in other banks in foreign currency
  - 18291 Provisions for other long-term financial investments in other banks in foreign currency
  - 18294 Provisions for investments in banks for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation, in foreign currency
  - 18298 Provisions for due other short- and long-term financial investments in other banks in foreign currency
  - 18299 General provisions for other financial investments in other banks in foreign currency

**50. Account 183 – Suspense and temporary accounts of foreign currency accounts with other banks**

- 1830 Suspense accounts of foreign currency accounts with other banks
- 1831 Temporary accounts of foreign currency accounts with other banks

**51. Account 184 – Other foreign currency financial investments with the National Bank of Serbia**

- 1840 Other short-term financial investments with the National Bank of Serbia in foreign currency
- 1841 Other long-term financial investments in the National Bank of Serbia in foreign currency
- 1843 Investments with the National Bank of Serbia for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation, in foreign currency
- 1848 Due other short- and long-term financial investments with the National Bank of Serbia in foreign currency
- 1849 Provisions for other financial investments with the National Bank of Serbia in foreign currency
  - 18490 Provisions for other short-term financial investments with the National Bank of Serbia in foreign currency
  - 18491 Provisions for other long-term financial investments with the National Bank of Serbia in foreign currency
  - 18493 Provisions for investments with the National Bank of Serbia for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation, in foreign currency
  - 18499 General provisions for other financial investments with the National Bank of Serbia in foreign currency

**52 . Account 186 – Deposited foreign currency household savings with the National Bank of Serbia**

- 1860 Foreign currency savings deposits deposited with the National Bank of Serbia pursuant to the Decision on Measures for Maintaining Foreign Exchange Liquidity of Banks Providing for Withdrawals from Foreign Currency Savings Deposits ("Official Gazette of the Republic of Serbia", No. 73/2003)

**19 – FOREIGN CURRENCY INTERNAL RECEIVABLES**

**CLASS 2**

**2 – LOANS TO AND INVESTMENTS IN CLIENTS**

**20 – DINAR REVOCABLE LOANS TO AND INVESTMENTS IN CLIENTS**

**53. Account 201 – Dinar revocable loans and investments, corporate**

- 2010 Revocable loans in dinars, public enterprises
- 2011 Revocable loans in dinars, other enterprises
- 2012 Revocable investments in dinars, public enterprises
- 2013 Revocable investments in dinars, other enterprises
- 2019 Provisions for corporate loans and investments in dinars
  - 20190 Provisions for revocable loans in dinars, public enterprises

- 20191 Provisions for revocable loans in dinars, other enterprises
- 20192 Provisions for revocable investments in dinars, public enterprises
- 20193 Provisions for revocable investments in dinars, other enterprises
- 20199 General provisions for corporate loans and investments in dinars

#### **54. Account 202 – Dinar revocable loans and investments, public sector**

- 2020 Revocable loans in dinars, State Union of Serbia and Montenegro
- 2021 Revocable loans in dinars, Republic of Serbia – budget and other funds
- 2022 Revocable loans in dinars, local self-government
- 2023 Revocable investments in dinars, State Union of Serbia and Montenegro
- 2024 Revocable investments in dinars, Republic of Serbia – budget and other funds
- 2025 Revocable investments in dinars, local self-government
- 2026 Revocable loans and investments in dinars, Republic of Serbia – statutory social security
- 2029 Provisions for revocable loans and investments in dinars, public sector
  - 20290 Provisions for revocable loans in dinars, State Union of Serbia and Montenegro
  - 20291 Provisions for revocable loans in dinars, Republic of Serbia – budget and other funds
  - 20292 Provisions for revocable loans in dinars, local self-government
  - 20293 Provisions for revocable investments in dinars, State Union of Serbia and Montenegro
  - 20294 Provisions for revocable investments in dinars, Republic of Serbia – budget and other funds
  - 20295 Provisions for revocable investments in dinars, local self-government
  - 20296 Provisions for revocable loans and investments in dinars, Republic of Serbia – statutory social security
  - 20299 General provisions for revocable loans and investments in dinars, public sector

#### **55. Account 204 – Dinar revocable loans and investments, foreign entities**

- 2040 Revocable loans in dinars, foreign banks
- 2041 Revocable loans in dinars, foreign legal entities
- 2042 Revocable loans in dinars, foreign individuals
- 2043 Revocable investments in dinars, foreign banks
- 2044 Revocable investments in dinars, foreign legal entities
- 2045 Revocable investments in dinars, foreign individuals
- 2049 Provisions for revocable loans and investments in dinars, foreign entities
  - 20490 Provisions for revocable loans in dinars, foreign banks
  - 20491 Provisions for revocable loans in dinars, foreign legal entities
  - 20492 Provisions for revocable loans in dinars, foreign individuals
  - 20493 Provisions for revocable investments in dinars, foreign banks
  - 20494 Provisions for revocable investments in dinars, foreign legal entities
  - 20495 Provisions for revocable investments in dinars, foreign individuals

20499 General provisions for loans and investments in dinars,  
foreign entities

**56. Account 205 – Dinar revocable loans and investments, other clients**

2050 Revocable loans in dinars, clients in the area of health service  
 2051 Revocable loans in dinars, clients in the area of education  
 2052 Revocable loans in dinars, other clients  
 2053 Revocable investments in dinars, clients in the area of health service  
 2054 Revocable investments in dinars, clients in the area of education  
 2055 Revocable investments in dinars, other clients  
 2059 Provisions for loans and investments in dinars, other clients  
     20590 Provisions for revocable loans in dinars, clients in the area  
           of health service  
     20591 Provisions for revocable loans in dinars, clients in the area  
           of education  
     20592 Provisions for revocable loans in dinars, other clients  
     20593 Provisions for revocable investments in dinars, clients in the  
           area of health service  
     20594 Provisions for revocable investments in dinars, clients in the  
           area of education  
     20595 Provisions for revocable investments in dinars, other clients  
     20599 General provisions of revocable loans and investments in  
           dinars, other clients

**21 – DINAR SHORT-TERM LOANS TO AND INVESTMENTS IN CLIENTS**

**57. Account 210 – Short-term corporate loans with central bank support**

2100 Short-term loans with central bank support, public enterprises  
 2101 Short-term loans with central bank support, other enterprises  
 2108 Due long- and short-term corporate loans with central bank support  
     21080 Due long- and short-term loans with central bank support,  
           public enterprises  
     21081 Due long- and short-term loans with central bank support,  
           other enterprises  
 2109 Provisions for short-term corporate loans with central bank support  
     21090 Provisions for short-term loans with central bank support,  
           public enterprises  
     21091 Provisions for short-term loans with central bank support,  
           other enterprises  
     21098 Provisions for due long- and short-term corporate loans  
           with central bank support  
     21099 General provisions for short-term corporate loans  
           with central bank support

**58. Account 211 – Other dinar short-term loans and investments, corporate**

2110 Other short-term loans in dinars, public enterprises  
 2111 Other short-term loans in dinars, other enterprises  
 2112 Other short-term investments in dinars, public enterprises

- 2113 Other short-term investments in dinars, other enterprises
- 2116 Short-term corporate advances in dinars – giro and current account overdraft at the end of month
  - 21160 Short-term advances in dinars – giro and current account overdraft at the end of month, public enterprises
  - 21161 Short-term advances in dinars – giro and current account overdraft at the end of month, other enterprises
- 2118 Due other long- and short-term corporate loans and investments in dinars
  - 21180 Due other long- and short-term loans in dinars, public enterprises
  - 21181 Due other long- and short-term loans in dinars, other enterprises
  - 21182 Due other long- and short-term investments in dinars, public enterprises
  - 21183 Due other long- and short-term investments in dinars, other enterprises
- 2119 Provisions for other short-term corporate loans and investments in dinars
  - 21190 Provisions for other short-term loans in dinars, public enterprises
  - 21191 Provisions for other short-term loans in dinars, other enterprises
  - 21192 Provisions for other short-term investments in dinars, public enterprises
  - 21193 Provisions for other short-term investments in dinars, other enterprises
  - 21196 Provisions for other short-term corporate advances in dinars – giro and current account overdraft at the end of month
  - 21198 Provisions for due other long- and short-term corporate loans and investments in dinars
  - 21199 General provisions for other short-term corporate loans and investments in dinars

#### **59. Account 212 – Dinar short-term loans and investments, public sector**

- 2120 Short-term loans in dinars, State Union of Serbia and Montenegro
- 2121 Short-term loans in dinars, Republic of Serbia
  - budget and other funds
- 2122 Short-term loans in dinars, local self-government
- 2123 Short-term investments in dinars, State Union of Serbia and Montenegro
- 2124 Short-term investments in dinars, Republic of Serbia
  - budget and other funds
- 2125 Short-term investments in dinars, local self-government
- 2126 Short-term advances in dinars – giro and current account overdraft at the end of month, public sector
  - 21260 Short-term advances in dinars – giro and current account overdraft at the end of month, State Union of Serbia and Montenegro



- 21261 Short-term advances in dinars – giro and current account overdraft at the end of month, Republic of Serbia – budget and other funds
- 21262 Short-term advances in dinars – giro and current account overdraft at the end of month, local self-government
- 21263 Short-term advances in dinars – giro and current account overdraft at the end of month, Republic of Serbia – statutory social security
- 2127 Short-term loans and investments in dinars, Republic of Serbia – statutory social security
- 2128 Due long- and short-term loans and investments in dinars, public sector
- 21280 Due long- and short-term loans in dinars, State Union of Serbia and Montenegro
- 21281 Due long- and short-term loans in dinars, Republic of Serbia – budget and other funds
- 21282 Due long- and short-term loans in dinars, local self-government
- 21283 Due long- and short-term investments in dinars, State Union of Serbia and Montenegro
- 21284 Due long- and short-term investments in dinars, Republic of Serbia – budget and other funds
- 21285 Due long- and short-term investments in dinars, local self-government
- 21286 Due short-term advances in dinars – giro and current account overdraft at the end of the month, public sector
- 21287 Due long- and short-term loans and investments in dinars, Republic of Serbia – statutory social security
- 2129 Provisions for short-term loans and investments in dinars, public sector
- 21290 Provisions for short-term loans in dinars, State Union of Serbia and Montenegro
- 21291 Provisions for short-term loans in dinars, Republic of Serbia – budget and other funds
- 21292 Provisions for short-term loans in dinars, local self-government
- 21293 Provisions for short-term investments in dinars, State Union of Serbia and Montenegro
- 21294 Provisions for short-term investments in dinars, Republic of Serbia – budget and other funds
- 21295 Provisions for short-term investments in dinars, local self-government
- 21296 Provisions for short-term advances in dinars – giro and current account overdraft at the end of month, public sector
- 21297 Provisions for short-term loans and investments in dinars, Republic of Serbia – statutory social security
- 21298 Provisions for short-term loans and investments in dinars, public sector
- 21299 General provisions for short-term loans and investments in dinars, public sector

#### **60. Account 213 – Dinar short-term loans and investments, households**

- 2130 Short-term retail loans for agricultural activities in dinars
- 2131 Short-term retail loans for other activities in dinars

- 2132 Short-term retail housing loans in dinars
- 2133 Short-term retail loans in dinars – consumer loans
- 2134 Other short-term retail loans in dinars
- 2135 Other short-term retail investments in dinars
- 2136 Short-term retail advances in dinars – giro and current account overdraft at the end of month
- 2138 Due long- and short-term retail loans and investments in dinars
  - 21380 Due long- and short-term retail loans for agricultural activities in dinars
  - 21381 Due long- and short-term retail loans for other activities in dinars
  - 21382 Due long- and short-term retail housing loans in dinars
  - 21383 Due long- and short-term retail loans in dinars – consumer loans
  - 21384 Due other long- and short-term retail loans in dinars
  - 21385 Due other long- and short-term retail investments in dinars
  - 21386 Due long- and short-term retail advances in dinars – giro and current account overdraft at the end of month
- 2139 Provisions for short-term retail loans and investments in dinars
  - 21390 Provisions for short-term retail loans for agricultural activities in dinars
  - 21391 Provisions for short-term retail loans for other activities in dinars
  - 21392 Provisions for short-term retail housing loans in dinars
  - 21393 Provisions for short-term retail loans in dinars – consumer loans
  - 21394 Provisions for other short-term retail loans in dinars
  - 21395 Provisions for other short-term retail investments in dinars
  - 21396 Provisions for short-term retail advances in dinars – giro and current account overdraft at the end of month
  - 21398 Provisions for due long- and short-term retail loans and investments in dinars
  - 21399 General provisions for short-term retail loans and investments in dinars

#### **61. Account 214 – Dinar short-term loans and investments, foreign entities**

- 2140 Short-term loans in dinars, foreign banks
- 2141 Short-term loans in dinars, foreign legal entities
- 2142 Short-term loans in dinars, foreign individuals
- 2143 Short-term investments in dinars, foreign banks
- 2144 Short-term investments in dinars, foreign legal entities
- 2145 Short-term investments in dinars, foreign individuals
- 2146 Short-term advances in dinars – giro and current account overdraft at the end of month, foreign entities
  - 21460 Short-term advances in dinars – giro and current account overdraft at the end of month, foreign banks
  - 21461 Short-term advances in dinars – giro and current account overdraft at the end of month, foreign legal entities
  - 21462 Short-term advances in dinars – giro and current account overdraft at the end of month, foreign individuals
- 2148 Due long- and short-term loans and investments in dinars, foreign entities
  - 21480 Due long- and short-term loans in dinars, foreign banks
  - 21481 Due long- and short-term loans in dinars, foreign legal entities
  - 21482 Due long- and short-term loans in dinars, foreign individuals

- 21483 Due long- and short-term investments in dinars, foreign banks
- 21484 Due long- and short-term investments in dinars, foreign legal entities
- 21485 Due long- and short-term investments in dinars, foreign individuals
- 21486 Due short-term advances in dinars – giro and current account overdraft at the end of month, foreign entities
- 2149 Provisions for short-term loans and investments in dinars, foreign entities
  - 21490 Provisions for short-term loans in dinars, foreign banks
  - 21491 Provisions for short-term loans in dinars, foreign legal entities
  - 21492 Provisions for short-term loans in dinars, foreign individuals
  - 21493 Provisions for short-term investments in dinars, foreign banks
  - 21494 Provisions for short-term investments in dinars, foreign legal entities
  - 21495 Provisions for short-term investments in dinars, foreign individuals
  - 21496 Provisions for short-term advances in dinars – giro and current account overdraft at the end of month, foreign entities
  - 21498 Provisions for due short- and long-term loans and investments in dinars, foreign entities

## **62. Account 215 – Dinar short-term loans and investments, other clients**

- 2150 Short-term loans in dinars, clients in the area of health service
- 2151 Short-term loans in dinars, clients in the area of education
- 2152 Short-term loans in dinars, other clients
- 2153 Short-term investments in dinars, clients in the area of health service
- 2154 Short-term investments in dinars, clients in the area of education
- 2155 Short-term investments in dinars, other clients
- 2156 Short-term advances in dinars – giro and current account overdraft at the end of month, other clients
  - 21560 Short-term advances in dinars – giro and current account overdraft at the end of month, clients in the area of health service
  - 21561 Short-term advances in dinars – giro and current account overdraft at the end of month, clients in the area of education
  - 21562 Short-term advances in dinars – giro and current account overdraft at the end of month, other clients
- 2158 Due long- and short-term loans and investments in dinars, other clients
  - 21580 Due long- and short-term loans in dinars, clients in the area of health service
  - 21581 Due long- and short-term loans in dinars, clients in the area of education
  - 21582 Due long- and short-term loans in dinars, other clients
  - 21583 Due long- and short-term investments in dinars, clients in the area of health service
  - 21584 Due long- and short-term investments in dinars, clients in the area of education
  - 21585 Due long- and short-term investments in dinars, other clients
  - 21586 Due long- and short-term advances in dinars – giro and current overdraft at the end of month, other clients
- 2159 Provisions for short-term loans and investments in dinars, other clients
  - 21590 Provisions for short-term loans in dinars, clients in the area of health service
  - 21591 Provisions for short-term loans in dinars, clients in the area of education

- 21592 Provisions for short-term loans in dinars, other clients
- 21593 Provisions for short-term investments in dinars, clients in the area of health service
- 21594 Provisions for short-term investments in dinars, clients in the area of education
- 21595 Provisions for short-term investments in dinars, other clients
- 21596 Provisions for short-term advances in dinars – giro and current overdraft at the end of month, other clients
- 21598 Provisions for due short- and long-term loans and investments in dinars, other clients
- 21599 General provisions for short-term loans and investments in dinars, other clients

**63. Account 217 – Current maturities of dinar long-term loans to and investments in clients**

**22 – DINAR INTEREST, FEES AND COMMISSIONS RECEIVABLE FROM CLIENTS**

**64. Account 221 – Dinar interest receivable, corporate**

- 2210 Interest receivable in dinars, public enterprises
- 2211 Interest receivable in dinars, other enterprises
- 2219 Provisions for interest receivable in dinars, corporate
  - 22190 Provisions for interest receivable in dinars, public enterprises
  - 22191 Provisions for interest receivable in dinars, other enterprises
  - 22199 General provisions for interest receivable in dinars, corporate

**65. Account 222 – Dinar interest receivable, public sector**

- 2220 Interest receivable in dinars, State Union of Serbia and Montenegro
- 2221 Interest receivable in dinars, Republic of Serbia – budget and other funds
- 2222 Interest receivable in dinars, local self-government
- 2223 Interest receivable in dinars, Republic of Serbia – statutory social security
- 2229 Provisions for interest receivable in dinars, public sector
  - 22290 Provisions for interest receivable in dinars, State Union of Serbia and Montenegro
  - 22291 Provisions for interest receivable in dinars, Republic of Serbia – budget and other funds
  - 22292 Provisions for interest receivable in dinars, local self-government
  - 22293 Provisions for interest receivable in dinars, Republic of Serbia – statutory social security
  - 22299 General provisions for interest receivable in dinars, public sector

**66. Account 223 – Dinar interest receivable, households**

- 2230 Interest receivable in dinars, households
- 2239 Provisions for interest receivable in dinars, households
  - 22390 Specific provisions for interest receivable in dinars, households
  - 22399 General provisions for interest receivable in dinars, households

**67. Account 224 – Dinar interest receivable, foreign entities**

- 2240 Interest receivable in dinars, foreign banks
- 2241 Interest receivable in dinars, foreign legal entities
- 2242 Interest receivable in dinars, foreign individuals
- 2249 Provisions for interest receivable in dinars, foreign entities
  - 22490 Provisions for interest receivable in dinars, foreign banks
  - 22491 Provisions for interest receivable in dinars, foreign legal entities
  - 22492 Provisions for interest receivable in dinars, foreign individuals
- 22499 General provisions for interest receivable in dinars, foreign entities

**68. Account 225 – Dinar interest receivable, other clients**

- 2250 Interest receivable in dinars, clients in the area of health service
- 2251 Interest receivable in dinars, clients in the area of education
- 2252 Interest receivable in dinars, other clients
- 2259 Provisions for interest receivable in dinars, other clients
  - 22590 Provisions for interest receivable in dinars, clients in the area of health service
  - 22591 Provisions for interest receivable in dinars, clients in the area of education
  - 22592 Provisions for interest receivable in dinars, other clients
- 22599 General provisions for interest receivable in dinars, other clients

**69. Account 227 – Dinar fees and commissions receivable, corporate**

- 2270 Fees and commissions receivable in dinars, public enterprises
- 2271 Fees and commissions receivable in dinars, other enterprises
- 2279 Provisions for fees and commissions receivables in dinars, corporate
  - 22790 Provisions for fees and commissions receivable in dinars, public enterprises
  - 22791 Provisions for fees and commissions receivable in dinars, other enterprises
- 22799 General provisions for fees and commissions receivable in dinars, corporate

**70. Account 228 – Dinar fees and commissions receivable, public sector**

- 2280 Fees and commissions receivable in dinars, State Union of Serbia and Montenegro
- 2281 Fees and commissions receivable in dinars, Republic of Serbia – budget and other funds
- 2282 Fees and commissions receivable in dinars, local self-government
- 2283 Fees and commissions receivable in dinars, Republic of Serbia – statutory social security
- 2289 Provisions for fees and commissions receivable in dinars, public sector
  - 22890 Provisions for fees and commissions receivable in dinars, State Union of Serbia and Montenegro
  - 22891 Provisions for fees and commissions receivable in dinars, Republic of Serbia – budget and other funds
- 22892 Provisions for fees and commissions receivable in dinars,

- local self-government
- 22893 Provisions for fees and commissions receivable in dinars, Republic of Serbia – statutory social security
- 22899 General provisions for fees and commissions receivable in dinars, public sector

#### **71. Account 229 – Dinar fees and commissions receivable, other clients**

- 2290 Fees and commissions receivable in dinars, clients in the area of health service
- 2291 Fees and commissions receivable in dinars, clients in the area of education
- 2292 Fees and commissions receivable in dinars, other clients
- 2293 Fees and commissions receivable in dinars, households
- 2294 Fees and commissions receivable in dinars, foreign entities
- 2299 Provisions for fees and commissions receivable in dinars, other clients
  - 22990 Provisions for fees and commissions receivable in dinars, clients in the area of health service
  - 22991 Provisions for fees and commissions receivable in dinars, clients in the area of education
  - 22992 Provisions for fees and commissions receivable in dinars, other clients
  - 22993 Provisions for fees and commissions receivable in dinars, households
  - 22994 Provisions for fees and commissions receivable in dinars, foreign entities
  - 22999 General provisions for fees and commissions receivable in dinars, other clients

### **23 – DINAR LONG-TERM LOANS TO AND INVESTMENTS IN CLIENTS**

#### **72. Account 231 – Dinar long-term loans and investments, corporate**

- 2310 Long-term loans in dinars, public enterprises
- 2311 Long-term loans in dinars, other enterprises
- 2312 Long-term investments in dinars, public enterprises
- 2313 Long-term investments in dinars, other enterprises
- 2319 Provisions for long-term loans and investments in dinars, corporate
  - 23190 Provisions for long-term loans in dinars, public enterprises
  - 23191 Provisions for long-term loans in dinars, other enterprises
  - 23192 Provisions for long-term investments in dinars, public enterprises
  - 23193 Provisions for long-term investments in dinars, other enterprises
  - 23199 General provisions for loans and investments in dinars, corporate

#### **73. Account 232 – Dinar long-term loans and investments, public sector**

- 2320 Long-term loans in dinars, State Union of Serbia and Montenegro
- 2321 Long-term loans in dinars, Republic of Serbia – budget and other funds
- 2322 Long-term loans in dinars, local self-government
- 2323 Long-term investments in dinars, State Union of Serbia and Montenegro

- 2324 Long-term investments in dinars, Republic of Serbia  
– budget and other funds
- 2325 Long-term investments in dinars, local self-government
- 2326 Long-term loans and investments in dinars, Republic of Serbia  
– statutory social security
- 2329 Provisions for long-term loans and investments in dinars, public sector
  - 23290 Provisions for long-term loans in dinars, State Union of  
Serbia and Montenegro
  - 23291 Provisions for long-term loans in dinars, Republic of Serbia  
– budget and other funds
  - 23292 Provisions for long-term loans in dinars, local self-government
  - 23293 Provisions for long-term investments in dinars, State Union of  
Serbia and Montenegro
  - 23294 Provisions for long-term investments in dinars, Republic of Serbia  
– budget and other funds
  - 23295 Provisions for long-term investments in dinars, local  
self-government
  - 23296 Provisions for long-term loans and investments in dinars,  
Republic of Serbia – statutory social security
  - 23299 General provisions for long-term loans and investments in  
dinars, public sector

#### **74. Account 233 – Dinar long-term loans and investments, households**

- 2330 Long-term retail loans in dinars for agricultural activities
- 2331 Long-term retail loans in dinars for other activities
- 2332 Long-term retail housing loans in dinars
- 2333 Long-term retail consumer loans in dinars
- 2334 Other long-term retail loans in dinars
- 2335 Other long-term retail investments in dinars
- 2339 Provisions for long-term retail loans and investments in dinars
  - 23390 Provisions for long-term retail loans for agricultural activities  
in dinars
  - 23391 Provisions for long-term retail loans for other activities in dinars
  - 23392 Provisions for long-term retail housing loans in dinars
  - 23393 Provisions for long-term retail loans in dinars – consumer loans
  - 23394 Provisions for other long-term retail loans in dinars
  - 23395 Provisions for other long-term retail investments in dinars
  - 23399 General provisions for long-term retail loans and investments  
in dinars

#### **75. Account 234 – Dinar long-term loans and investments, foreign entities**

- 2340 Long-term loans in dinars, foreign banks
- 2341 Long-term loans in dinars, foreign legal entities
- 2342 Long-term loans in dinars, foreign individuals
- 2343 Long-term investments in dinars, foreign banks
- 2344 Long-term investments in dinars, foreign legal entities
- 2345 Long-term investments in dinars, foreign individuals
- 2349 Provisions for long-term loans and investments in dinars,  
foreign entities

- 23490 Provisions for long-term loans in dinars, foreign banks
- 23491 Provisions for long-term loans in dinars, foreign legal entities
- 23492 Provisions for long-term loans in dinars, foreign individuals
- 23493 Provisions for long-term investments in dinars, foreign banks
- 23494 Provisions for long-term investments in dinars, foreign legal entities
- 23495 Provisions for long-term investments in dinars, foreign individuals
- 23499 General provisions for long-term loans and investments in dinars, foreign entities

#### **76. Account 235 – Dinar long-term loans and investments, other clients**

- 2350 Long-term loans in dinars, clients in the area of health service
- 2351 Long-term loans in dinars, clients in the area of education
- 2352 Long-term loans in dinars, other clients
- 2353 Long-term investments in dinars, clients in the area of health service
- 2354 Long-term investments in dinars, clients in the area of education
- 2355 Long-term investments in dinars, other clients
- 2359 Provisions for long-term loans and investments in dinars, other clients
  - 23590 Provisions for long-term loans in dinars, clients in the area of health service
  - 23591 Provisions for long-term loans in dinars, clients in the area of education
  - 23592 Provisions for long-term loans in dinars, other clients
  - 23593 Provisions for long-term investments in dinars, clients in the area of health service
  - 23594 Provisions for long-term investments in dinars, clients in the area of education
  - 23595 Provisions for long-term investments in dinars, other clients
  - 23599 General provisions for long-term loans and investments in dinars, other clients

#### **77. Account 237 – Current maturities of dinar long-term loans to and investments in clients**

#### **24 – OTHER DINAR FINANCIAL INVESTMENTS IN CLIENTS**

#### **78. Account 240 – Other dinar financial investments, corporate**

- 2400 Other short-term financial investments in dinars, public enterprises
- 2401 Other short-term financial investments in dinars, other enterprises
- 2402 Other long-term financial investments in dinars, public enterprises
- 2403 Other long-term financial investments in dinars, other enterprises
- 2407 Investments for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation in dinars, corporate
- 2408 Due other short- and long-term financial investments in dinars, corporate
  - 24080 Due other short- and long-term financial investments in dinars, public enterprises
  - 24081 Due other short- and long-term financial investments in dinars, other enterprises
  - 24087 Due investments for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation in dinars, corporate



- 2409 Provisions for other financial investments in dinars, corporate
  - 24090 Provisions for other short-term financial investments in dinars, public enterprises
  - 24091 Provisions for other short-term financial investments in dinars, other enterprises
  - 24092 Provisions for other long-term financial investments in dinars, public enterprises
  - 24093 Provisions for other long-term financial investments in dinars, other enterprises
  - 24097 Provisions for investments for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation in dinars, corporate
  - 24098 Provisions for due other short- and long-term financial investments in dinars, corporate
  - 24099 General provisions for other financial investments in dinars, corporate

#### **79. Account 241 – Other dinar financial investments, public sector**

- 2410 Other short-term financial investments in dinars, State Union of Serbia and Montenegro
- 2411 Other short-term financial investments in dinars, Republic of Serbia – budget and other funds
  - 24110 Other short-term financial investments in dinars, Republic of Serbia – budget and other funds
  - 24111 Investments for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation in dinars, Republic of Serbia – budget and other funds
- 2412 Other short-term financial investments in dinars, local self-government
- 2413 Other short-term financial investments in dinars, Republic of Serbia – statutory social security
- 2414 Other long-term financial investments in dinars, State Union of Serbia and Montenegro
- 2415 Other long-term financial investments in dinars, Republic of Serbia – budget and other funds
  - 24150 Other long-term financial investments in dinars, Republic of Serbia – budget and other funds
  - 24151 Long-term investments for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation in dinars, Republic of Serbia – budget and other funds
- 2416 Other long-term investments in dinars, local self government
- 2417 Other long-term investments in dinars, Republic of Serbia – statutory social security
- 2418 Due other short- and long-term investments in dinars, public sector
  - 24180 Due other short- and long-term investments in dinars, State Union of Serbia and Montenegro
  - 24181 Due other short- and long-term investments in dinars, Republic of Serbia – budget and other funds
  - 24182 Due other short- and long-term investments in dinars, local self-government
  - 24183 Due other short- and long-term investments in dinars, Republic

- Serbia – statutory social security
- 24184 Due short- and long-term investments for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation in dinars, Republic of Serbia – budget and other funds
- 2419 Provisions for other financial investments in dinars, public sector
  - 24190 Provisions for other short-term financial investments in dinars, State Union of Serbia and Montenegro
  - 24191 Provisions for other short-term financial investments in dinars, Republic of Serbia – budget and other funds
  - 24192 Provisions for other short-term financial investments in dinars, local self-government
  - 24193 Provisions for other short-term financial investments in dinars, Republic of Serbia – statutory social security
  - 24194 Provisions for other long-term financial investments in dinars, State Union of Serbia and Montenegro
  - 24195 Provisions for other long-term financial investments in dinars, Republic of Serbia – budget and other funds
  - 24196 Provisions for other long-term financial investments in dinars, local self-government
  - 24197 Provisions for other long-term financial investments in dinars, Republic of Serbia – statutory social security
  - 24198 Provisions for due other short- and long-term financial investments in dinars, public sector
  - 24199 General provisions for other financial investments in dinars, public sector

#### **80. Account 242 – Other dinar financial investments, households**

- 2420 Other short-term retail financial investments in dinars
- 2421 Other long-term retail financial investments in dinars
- 2428 Due other short- and long-term retail financial investments in dinars
- 2429 Provisions for other retail financial investments in dinars
  - 24290 Provisions for other short-term retail financial investments in dinars
  - 24291 Provisions for other long-term retail financial investments in dinars
  - 24298 Provisions for due other short- and long-term retail financial investments in dinars
  - 24299 General provisions for other retail financial investments in dinars

#### **81. Account 243 – Other dinar financial investments, foreign entities**

- 2431 Other short-term financial investments in dinars, foreign banks
- 2432 Other short-term financial investments in dinars, foreign legal entities
- 2433 Other short-term financial investments in dinars, foreign individuals
- 2434 Other long-term financial investments in dinars, foreign banks
- 2435 Other long-term financial investments in dinars, foreign legal entities
- 2436 Other long-term financial investments in dinars, foreign individuals
- 2437 Investments for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation in dinars, foreign entities

- 2438 Due other short- and long-term financial investments in dinars, foreign entities
  - 24381 Due other short- and long-term financial investments in dinars, foreign banks
  - 24382 Due other short- and long-term financial investments in dinars, foreign legal entities
  - 24383 Due other short- and long-term financial investments in dinars, foreign individuals
  - 24387 Due investments for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation in dinars, foreign entities
- 2439 Provisions for other financial investments in dinars, foreign entities
  - 24391 Provisions for other short-term financial investments in dinars, foreign banks
  - 24392 Provisions for other short-term financial investments in dinars, foreign legal entities
  - 24393 Provisions for other short-term financial investments in dinars, foreign individuals
  - 24394 Provisions for other long-term financial investments in dinars, foreign banks
  - 24395 Provisions for other long-term financial investments in dinars, foreign legal entities
  - 24396 Provisions for other long-term financial investments in dinars, foreign individuals
  - 24397 Provisions for investments for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation in dinars, foreign entities
  - 24398 Provisions for due other short- and long-term investments in dinars, foreign entities
  - 24399 General provisions for other financial investments in dinars, foreign entities

## **82. Account 244 – Other dinar financial investments, other clients**

- 2440 Other short-term financial investments in dinars, clients in the area of health service
- 2441 Other short-term financial investments in dinars, clients in the area of education
- 2442 Other short-term financial investments in dinars, other clients
- 2443 Other long-term financial investments in dinars, clients in the area of health service
- 2444 Other long-term financial investments in dinars, clients in the area of education
- 2445 Other long-term financial investments in dinars, other clients
- 2447 Investments for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation in dinars, other clients
- 2448 Due other short- and long-term financial investments in dinars, other clients
  - 24480 Due other short- and long-term financial investments in dinars,

- clients in the area of health service
- 24481 Due other short- and long-term financial investments in dinars, clients in the area of education
- 24482 Due other short- and long-term financial investments in dinars, other clients
- 24487 Due investments for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation in dinars, other clients
- 2449 Provisions for other financial investments in dinars, other clients
  - 24490 Provisions for other short-term investments in dinars, clients in the area of health service
  - 24491 Provisions for other short-term investments in dinars, clients in the area of education
  - 24492 Provisions for other short-term investments in dinars, other clients
  - 24493 Provisions for other long-term investments in dinars, clients in the area of health service
  - 24494 Provisions for other long-term investments in dinars, clients in the area of education
  - 24495 Provisions for other long-term investments in dinars, other clients
  - 24497 Provisions for investments for repurchase transactions under repurchase agreements for securities bought with agreed repurchase obligation in dinars, other clients
  - 24498 Provisions for due other short- and long-term investments in dinars, other clients
  - 24499 General provisions for other financial investments in dinars, other clients

**83. Account 245 – Dinar covered documentary credits and sureties**

**84. Account 246 – Other dinar receivables accrued**

**25 – FOREIGN CURRENCY REVOCABLE LOANS TO AND INVESTMENTS IN CLIENTS**

**85. Account 251 – Foreign currency revocable loans and investments, corporate**

- 2510 Revocable loans in foreign currency, public enterprises
- 2511 Revocable loans in foreign currency, other enterprises
- 2512 Revocable investments in foreign currency, public enterprises
- 2513 Revocable investments in foreign currency, other enterprises
- 2519 Provisions for corporate loans and investments in foreign currency
  - 25190 Provisions for revocable loans in foreign currency, public enterprises
  - 25191 Provisions for revocable loans in foreign currency, other enterprises
  - 25192 Provisions for revocable investments in foreign currency, public enterprises
  - 25193 Provisions for revocable investments in foreign currency, other enterprises
  - 25199 General provisions for corporate loans and investments in foreign currency

**86. Account 252 – Foreign currency revocable loans and investments, public sector**

- 2520 Revocable loans in foreign currency, State Union of Serbia and Montenegro

- 2521 Revocable loans in foreign currency, Republic of Serbia  
– budget and other funds
- 2522 Revocable loans in foreign currency, local self-government
- 2523 Revocable investments in foreign currency, State Union of Serbia  
and Montenegro
- 2524 Revocable investments in foreign currency, Republic of Serbia –  
budget and other funds
- 2525 Revocable investments in foreign currency, local self-government
- 2526 Revocable loans and investments in foreign currency, Republic of Serbia  
– statutory social security
- 2529 Provisions for revocable loans and investments in foreign currency,  
public sector
  - 25290 Provisions for revocable loans in foreign currency,  
State Union of Serbia and Montenegro
  - 25291 Provisions for revocable loans in foreign currency,  
Republic of Serbia – budget and other funds
  - 25292 Provisions for revocable loans in foreign currency,  
local self-government
  - 25293 Provisions for revocable investments in foreign currency,  
State Union of Serbia and Montenegro
  - 25294 Provisions for revocable investments in foreign currency,  
Republic of Serbia – budget and other funds
  - 25295 Provisions for revocable investments in foreign currency, local  
self-government
  - 25296 Provisions for revocable loans and investments in foreign currency,  
Republic of Serbia – statutory social security
  - 25299 General provisions for revocable loans and investments in  
foreign currency, public sector

#### **87. Account 254 – Foreign currency revocable loans and investments, foreign entities**

- 2540 Revocable loans in foreign currency, foreign banks
- 2541 Revocable loans in foreign currency, foreign legal entities
- 2542 Revocable loans in foreign currency, foreign individuals
- 2543 Revocable investments in foreign currency, foreign banks
- 2544 Revocable investments in foreign currency, foreign legal entities
- 2545 Revocable investments in foreign currency foreign individuals
- 2549 Provisions for revocable loans and investments in foreign currency,  
foreign entities
  - 25490 Provisions for revocable loans in foreign currency, foreign banks
  - 25491 Provisions for revocable loans in foreign currency, foreign legal  
entities
  - 25492 Provisions for revocable loans in foreign currency, foreign  
individuals
  - 25493 Provisions for revocable investments in foreign currency,  
foreign banks
  - 25494 Provisions for revocable investments in foreign currency,  
foreign legal entities
  - 25495 Provisions for revocable investments in foreign currency,  
foreign individuals
  - 25499 General provisions for loans and investments in foreign currency,

foreign entities

**88. Account 255 – Foreign currency revocable loans and investments, other clients**

- 2550 Revocable loans in foreign currency, clients in the area of health service
- 2551 Revocable loans in foreign currency, clients in the area of education
- 2552 Revocable loans in foreign currency, other clients
- 2553 Revocable investments in foreign currency, clients in the area of health service
- 2554 Revocable investments in foreign currency, clients in the area of education
- 2555 Revocable investments in foreign currency, other clients
- 2559 Provisions for loans and investments in foreign currency, other clients
  - 25590 Provisions for revocable loans in foreign currency, clients in the area of health service
  - 25591 Provisions for revocable loans in foreign currency, clients in the area of education
  - 25592 Provisions for revocable loans in foreign currency, other clients
  - 25593 Provisions for revocable investments in foreign currency, clients in the area of health service
  - 25594 Provisions for revocable investments in foreign currency, clients in the area of education
  - 25595 Provisions for revocable investments in foreign currency, other clients
  - 25599 General provisions of revocable loans and investments in foreign currency, other clients

**26 – FOREIGN CURRENCY SHORT-TERM LOANS TO AND INVESTMENTS IN CLIENTS**

**89. Account 261 – Foreign currency short-term loans and investments, corporate**

- 2610 Short-term loans in foreign currency, public enterprises
- 2611 Short-term loans in foreign currency, other enterprises
- 2612 Short-term investments in foreign currency, public enterprises
- 2613 Short-term investments in foreign currency, other enterprises
- 2618 Due long- and short-term corporate loans and investments in foreign currency
  - 26180 Due other long- and short-term loans in foreign currency, public enterprises
  - 26181 Due other long- and short-term loans in foreign currency, other enterprises
  - 26182 Due other long- and short-term investments in foreign currency, public enterprises
  - 26183 Due other long- and short-term investments in foreign currency, other enterprises
- 2619 Provisions for other short-term corporate loans and investments in foreign currency
  - 26190 Provisions for other short-term loans in foreign currency, public enterprises
  - 26191 Provisions for other short-term loans in foreign currency, other enterprises
  - 26192 Provisions for other short-term investments in foreign currency,

- public enterprises
- 26193 Provisions for other short-term investments in foreign currency, other enterprises
- 26198 Provisions for due other long- and short-term corporate loans and investments in foreign currency
- 26199 General provisions for other short-term corporate loans and investments in foreign currency

**90. Account 262 – Foreign currency short-term loans and investments, public sector**

- 2620 Short-term loans in foreign currency, State Union of Serbia and Montenegro
- 2621 Short-term loans in foreign currency, Republic of Serbia – budget and other funds
- 2622 Short-term loans in foreign currency, local self-government
- 2623 Short-term investments in foreign currency, State Union of Serbia and Montenegro
- 2624 Short-term investments in foreign currency, Republic of Serbia – budget and other funds
- 2625 Short-term investments in foreign currency, local self-government
- 2626 Short-term loans and investments in foreign currency, Republic of Serbia – statutory social security
- 2628 Due long- and short-term loans and investments in foreign currency, public sector
  - 26280 Due long- and short-term loans in foreign currency, State Union of Serbia and Montenegro
  - 26281 Due long- and short-term loans in foreign currency, Republic of Serbia – budget and other funds
  - 26282 Due long- and short-term loans in foreign currency, local self-government
  - 26283 Due long- and short-term investments in foreign currency, State Union of Serbia and Montenegro
  - 26284 Due long- and short-term investments in foreign currency, Republic of Serbia – budget and other funds
  - 26285 Due long- and short-term investments in foreign currency, local self-government
  - 26286 Due long- and short-term loans and investments in foreign currency, Republic of Serbia – statutory social security
  - 26287 Due long- and short-term loans and investments in foreign currency, Republic of Serbia – statutory social security
- 2629 Provisions for short-term loans and investments in foreign currency, public sector
  - 26290 Provisions for short-term loans in foreign currency, State Union of Serbia and Montenegro
  - 26291 Provisions for short-term loans in foreign currency, Republic of Serbia – budget and other funds
  - 26292 Provisions for short-term loans in foreign currency, local self-government
  - 26293 Provisions for short-term investments in foreign currency, State Union of Serbia and Montenegro
  - 26294 Provisions for short-term investments in foreign currency,

- Republic of Serbia – budget and other funds
- 26295 Provisions for short-term investments in foreign currency, local self-government
- 26296 Provisions for short-term loans and investments in foreign currency, Republic of Serbia – statutory social security
- 26298 Provisions for due long- and short-term loans and investments in foreign currency, public sector
- 26299 General provisions for short-term loans and investments in foreign currency, public sector

**91. Account 264 – Foreign currency short-term loans and investments, foreign entities**

- 2640 Short-term loans in foreign currency, foreign banks
- 2641 Short-term loans in foreign currency, foreign legal entities
- 2642 Short-term loans in foreign currency, foreign individuals
- 2643 Short-term investments in foreign currency, foreign banks
- 2644 Short-term deposits with foreign banks in foreign currency
- 2645 Short-term investments in foreign currency, foreign legal entities
- 2646 Short-term investments in foreign currency, foreign individuals
- 2648 Due long- and short-term loans and investments in foreign currency foreign entities
  - 26480 Due long- and short-term loans in foreign currency, foreign banks
  - 26481 Due long- and short-term loans in foreign currency, foreign legal entities
  - 26482 Due long- and short-term loans in foreign currency, foreign individuals
  - 26483 Due long- and short-term investments in foreign currency, foreign banks
  - 26484 Due long- and short-term deposits with foreign banks in foreign currency
  - 26485 Due long- and short-term investments in foreign currency, foreign legal entities
  - 26486 Due long- and short-term investments in foreign currency, foreign individuals
- 2649 Provisions for short-term loans and investments in foreign currency, foreign entities
  - 26490 Provisions for short-term loans in foreign currency, foreign banks
  - 26491 Provisions for short-term loans in foreign currency, foreign legal entities
  - 26492 Provisions for short-term loans in foreign currency, foreign individuals
  - 26493 Provisions for short-term investments in foreign currency, foreign banks
  - 26494 Provisions for short-term deposits with foreign banks in foreign currency
  - 26495 Provisions for short-term investments in foreign currency, foreign legal entities
  - 26496 Provisions for short-term investments in foreign currency, foreign individuals
  - 26498 Provisions for due long- and short-term loans and investments



in foreign currency, foreign entities  
 26499 General provisions for short-term loans and investments  
 in foreign currency, foreign entities

**92. Account 265 – Foreign currency short-term loans and investments, other clients**

2650 Short-term loans in foreign currency, clients in the area of health service  
 2651 Short-term loans in foreign currency, clients in the area of education  
 2652 Short-term loans in foreign currency, other clients  
 2653 Short-term investments in foreign currency, clients in the area of  
 health service  
 2654 Short-term investments in foreign currency, clients in the area of  
 education  
 2655 Short-term investments in foreign currency, other clients  
 2658 Due long- and short-term loans and investments in foreign  
 currency, other clients  
   26580 Due long- and short-term loans in foreign currency, clients in  
   the area of health service  
   26581 Due long- and short-term loans in foreign currency, clients in  
   the area of education  
   26582 Due long- and short-term loans in foreign currency, other clients  
   26583 Due long- and short-term investments in foreign currency, clients in  
   the area of health service  
   26584 Due long- and short-term investments in foreign currency, clients in  
   the area of education  
   26585 Due long- and short-term investments in foreign currency,  
   other clients  
 2659 Provisions for short-term loans and investments in foreign currency,  
 other clients  
   26590 Provisions for short-term loans in foreign currency, clients in  
   the area of health service  
   26591 Provisions for short-term loans in foreign currency, clients in  
   the area of education  
   26592 Provisions for short-term loans in foreign currency, other clients  
   26593 Provisions for short-term investments in foreign currency, clients  
   in the area of health service  
   26594 Provisions for short-term investments in foreign currency, clients  
   in the area of education  
   26595 Provisions for short-term investments in foreign currency,  
   other clients  
   26598 Provisions for due short- and long-term loans and investments  
   in foreign currency, other clients  
   26599 General provisions for short-term loans and investments in  
   foreign currency

**93. Account 267 – Current maturities of foreign currency long-term loans to  
 and investments in clients**

**27 – FOREIGN CURRENCY INTEREST, FEES AND COMMISSIONS  
 RECEIVABLE FROM CLIENTS**

**94. Account 271 – Foreign currency interest receivable, corporate**

- 2710 Interest receivable in foreign currency, public enterprises
- 2711 Interest receivable in foreign currency, other enterprises
- 2719 Provisions for interest receivable in foreign currency, corporate
  - 27190 Provisions for interest receivable in foreign currency, public enterprises
  - 27191 Provisions for interest receivable in foreign currency, other enterprises
  - 27199 General provisions for interest receivable in foreign currency, corporate

**95. Account 272 – Foreign currency interest receivable, public sector**

- 2720 Interest receivable in foreign currency, State Union of Serbia and Montenegro
- 2721 Interest receivable in foreign currency, Republic of Serbia – budget and other funds
- 2722 Interest receivable in foreign currency, local self-government
- 2723 Interest receivable in foreign currency, Republic of Serbia – statutory social security
- 2729 Provisions for interest receivable in foreign currency, public sector
  - 27290 Provisions for interest receivable in foreign currency, State Union of Serbia and Montenegro
  - 27291 Provisions for interest receivable in foreign currency, Republic of Serbia – budget and other funds
  - 27292 Provisions for interest receivable in foreign currency, local self-government
  - 27293 Provisions for interest receivable in foreign currency, Republic of Serbia – statutory social security
  - 27299 General provisions for interest receivable in foreign currency, public sector

**96. Account 274 – Foreign currency interest receivable, foreign entities**

- 2740 Interest receivable in foreign currency, foreign banks
- 2741 Interest receivable in foreign currency, foreign legal entities
- 2742 Interest receivable in foreign currency, foreign individuals
- 2749 Provisions for interest receivable in foreign currency, foreign entities
  - 27490 Provisions for interest receivable in foreign currency, foreign banks
  - 27491 Provisions for interest receivable in foreign currency, foreign legal entities
  - 27492 Provisions for interest receivable in foreign currency, foreign individuals
  - 27499 General provisions for interest receivable in foreign currency, foreign entities

**97. Account 275 – Foreign currency interest receivable, other clients**

- 2750 Interest receivable in foreign currency, clients in the area of health service

- 2751 Interest receivable in foreign currency, clients in the area of education
- 2752 Interest receivable in foreign currency, other clients
- 2753 Interest receivable in foreign currency, households
- 2759 Provisions for interest receivable in foreign currency, other clients
  - 27590 Provisions for interest receivable in foreign currency, clients in the area of health service
  - 27591 Provisions for interest receivable in foreign currency, clients in the area of education
  - 27592 Provisions for interest receivable in foreign currency, other clients
  - 27593 Provisions for interest receivable in foreign currency, households
  - 27599 General provisions for interest receivable in foreign currency, other clients

**98. Account 277 – Foreign currency fees and commissions, corporate**

- 2770 Fees and commissions receivable in foreign currency, public enterprises
- 2771 Fees and commissions receivable in foreign currency, other enterprises
- 2779 Provisions for fees and commissions receivables in foreign currency, corporate
  - 27790 Provisions for fees and commissions receivable in foreign currency, public enterprises
  - 27791 Provisions for fees and commissions receivable in foreign currency, other enterprises
  - 27799 General provisions for fees and commissions receivable in foreign currency, corporate

**99. Account 278 – Foreign currency fees and commissions, public sector**

- 2780 Fees and commissions receivable in foreign currency, State Union of Serbia and Montenegro
- 2781 Fees and commissions receivable in foreign currency, Republic of Serbia – budget and other funds
- 2782 Fees and commissions receivable in foreign currency, Republic of Serbia – statutory social security
- 2783 Fees and commissions receivable in foreign currency, local self-government
- 2789 Provisions for fees and commissions receivable in foreign currency, public sector
  - 27890 Provisions for fees and commissions receivable in foreign currency, State Union of Serbia and Montenegro
  - 27891 Provisions for fees and commissions receivable in foreign currency, Republic of Serbia – budget and other funds
  - 27892 Provisions for fees and commissions receivable in foreign currency, Republic of Serbia – statutory social security
  - 27893 Provisions for fees and commissions receivable in foreign currency, local self-government
  - 27899 General provisions for fees and commissions receivable in foreign currency, public sector

**100. Account 279 – Foreign currency fees and commissions receivable, other clients**

- 2790 Fees and commissions receivable in foreign currency, clients in the area

- of health service
- 2791 Fees and commissions receivable in foreign currency, clients in the area of education
- 2792 Fees and commissions receivable in foreign currency, other clients
- 2793 Fees and commissions receivable in foreign currency, households
- 2794 Fees and commissions receivable in foreign currency, foreign entities
- 2799 Provisions for fees and commissions receivable in foreign currency, other clients
  - 27990 Provisions for fees and commissions receivable in foreign currency, clients in the area of health service
  - 27991 Provisions for fees and commissions receivable in foreign currency, clients in the area of education
  - 27992 Provisions for fees and commissions receivable in foreign currency, other clients
  - 27993 Provisions for fees and commissions receivable in foreign currency, households
  - 27994 Provisions for fees and commissions receivable in foreign currency, foreign entities
  - 27999 General provisions for fees and commissions receivable in foreign currency, other clients

## **28 – FOREIGN CURRENCY LONG-TERM LOANS TO AND INVESTMENTS IN CLIENTS**

### **101. Account 281 – Foreign currency long-term loans and investments, corporate**

- 2810 Long-term loans in foreign currency, public enterprises
- 2811 Long-term loans in foreign currency, other enterprises
- 2812 Long-term investments in foreign currency, public enterprises
- 2813 Long-term investments in foreign currency, other enterprises
- 2819 Provisions for long-term loans and investments in foreign currency, corporate
  - 28190 Provisions for long-term loans in foreign currency, public enterprises
  - 28191 Provisions for long-term loans in foreign currency, other enterprises
  - 28192 Provisions for long-term investments in foreign currency, public enterprises
  - 28193 Provisions for long-term investments in foreign currency, other enterprises
  - 28199 General provisions for loans and investments in foreign currency, corporate

### **102. Account 282 – Foreign currency long-term loans and investments, public sector**

- 2820 Long-term loans in foreign currency, State Union of Serbia and Montenegro
- 2821 Long-term loans in foreign currency, Republic of Serbia – budget and other funds
- 2822 Long-term loans in foreign currency, local self-government
- 2823 Long-term investments in foreign currency, State Union of Serbia and Montenegro
- 2824 Long-term investments in foreign currency, Republic of Serbia

- budget and other funds
- 2825 Long-term investments in foreign currency, local self-government
- 2826 Long-term loans and investments in foreign currency, member republics
  - statutory social security
- 2829 Provisions for long-term loans and investments in foreign currency, public sector
  - 28290 Provisions for long-term loans in foreign currency, State Union of Serbia and Montenegro
  - 28291 Provisions for long-term loans in foreign currency, Republic of Serbia – budget and other funds
  - 28292 Provisions for long-term loans in foreign currency, local self-government
  - 28293 Provisions for long-term investments in foreign currency, State Union of Serbia and Montenegro
  - 28294 Provisions for long-term investments in foreign currency, Republic of Serbia – budget and other funds
  - 28295 Provisions for long-term investments in foreign currency, local self-government
  - 28296 Provisions for long-term loans and investments in foreign currency, Republic of Serbia – statutory social security
  - 28299 General provisions for long-term loans and investments in foreign currency, public sector

### **103. Account 284 – Foreign currency long-term loans and investments, foreign entities**

- 2840 Long-term loans in foreign currency, foreign banks
- 2841 Long-term loans in foreign currency, foreign legal entities
- 2842 Long-term loans in foreign currency, foreign individuals
- 2843 Long-term investments in foreign currency, foreign banks
- 2844 Long-term deposits with foreign banks in foreign currency
- 2846 Long-term investments in foreign currency, foreign legal entities
- 2848 Long-term investments in foreign currency, foreign individuals
- 2849 Provisions for long-term loans and investments in foreign currency, foreign entities
  - 28490 Provisions for long-term loans in foreign currency, foreign banks
  - 28491 Provisions for long-term loans in foreign currency, foreign legal entities
  - 28492 Provisions for long-term loans in foreign currency, foreign individuals
  - 28493 Provisions for long-term investments in foreign currency, foreign banks
  - 28494 Provisions for long-term deposits with foreign banks in foreign currency
  - 28496 Provisions for long-term investments in foreign currency, foreign legal entities
  - 28498 Provisions for long-term investments in foreign currency, foreign individuals
  - 28499 General provisions for long-term loans and investments in foreign currency, foreign entities

**104. Account 285 – Foreign currency long-term loans and investments, other clients**

- 2850 Long-term loans in foreign currency, clients in the area of health service
- 2851 Long-term loans in foreign currency, clients in the area of education
- 2852 Long-term loans in foreign currency, other clients
- 2853 Long-term investments in foreign currency, clients in the area of health service
- 2854 Long-term investments in foreign currency, clients in the area of education
- 2855 Long-term investments in foreign currency, other clients
- 2859 Provisions for long-term loans and investments in foreign currency, other clients
  - 28590 Provisions for long-term loans in foreign currency, clients in the area of health service
  - 28591 Provisions for long-term loans in foreign currency, clients in the area of education
  - 28592 Provisions for long-term loans in foreign currency, other clients
  - 23593 Provisions for long-term investments in foreign currency, clients in the area of health service
  - 28594 Provisions for long-term investments in foreign currency, clients in the area of education
  - 28595 Provisions for long-term investments in foreign currency, other clients
  - 28599 General provisions for long-term loans and investments in foreign currency, other clients

**105. Account 287 – Current maturities of foreign currency long-term loans to and investments in clients****29 – OTHER FOREIGN CURRENCY FINANCIAL INVESTMENTS IN CLIENTS****106. Account 290 – Other foreign currency financial investments, corporate**

- 2900 Other short-term financial investments in foreign currency, public enterprises
- 2901 Other short-term financial investments in foreign currency, other enterprises
- 2902 Other long-term financial investments in foreign currency, public enterprises
- 2903 Other long-term financial investments in foreign currency, other enterprises
- 2908 Due other short- and long-term financial investments in foreign currency, corporate
  - 29080 Due other short- and long-term financial investments in foreign currency, public enterprises
  - 29081 Due other short- and long-term financial investments in foreign currency, other enterprises
- 2909 Provisions for other financial investments in foreign currency, corporate
  - 29090 Provisions for other short-term financial investments in foreign currency, public enterprises
  - 29091 Provisions for other short-term financial investments

- in foreign currency, other enterprises
- 29092 Provisions for other long-term financial investments in foreign currency, public enterprises
- 29093 Provisions for other long-term financial investments in foreign currency, other enterprises
- 29098 Provisions for due other short- and long-term investments in foreign currency, corporate
- 29099 General provisions for other financial investments in foreign currency, corporate

**107. Account 291 – Other foreign currency financial investments, public sector**

- 2910 Other short-term financial investments in foreign currency, State Union of Serbia and Montenegro
- 2911 Other short-term financial investments in foreign currency, Republic of Serbia – budget and other funds
- 2912 Other short-term financial investments in foreign currency, local self-government
- 2913 Other short-term financial investments in foreign currency, Republic of Serbia – statutory social security
- 2914 Other long-term financial investments in foreign currency, State Union of Serbia and Montenegro
- 2915 Other long-term financial investments in foreign currency, Republic of Serbia – budget and other funds
- 2916 Other long-term financial investments in foreign currency, local self-government
- 2917 Other long-term financial investments in foreign currency, Republic of Serbia – statutory social security
- 2918 Due other short- and long-term financial investments in foreign currency, public sector
  - 29180 Due other short- and long-term investments in foreign currency, State Union of Serbia and Montenegro
  - 29181 Due other short- and long-term investments in foreign currency, Republic of Serbia – budget and other funds
  - 29182 Due other short- and long-term investments in foreign currency, local self-government
  - 29183 Due other short- and long-term investments in foreign currency, Republic Serbia – statutory social security
- 2919 Provisions for other financial investments in foreign currency, public sector
  - 29190 Provisions for other short-term financial investments in foreign currency, State Union of Serbia and Montenegro
  - 29191 Provisions for other short-term financial investments in foreign currency, Republic of Serbia – budget and other funds
  - 29192 Provisions for other short-term financial investments in foreign currency, local self-government
  - 29193 Provisions for other short-term financial investments in foreign currency, Republic of Serbia – statutory social security
  - 29194 Provisions for other long-term financial investments in foreign currency, State Union of Serbia and Montenegro
  - 29195 Provisions for other long-term financial investments in foreign

- currency, Republic of Serbia – budget and other funds
- 29196 Provisions for other long-term financial investments in foreign currency, local self-government
- 29197 Provisions for other long-term financial investments in foreign currency, Republic of Serbia – statutory social security
- 29198 Provisions for due other short- and long-term investments in foreign currency, public sector
- 29199 General provisions for other financial investments in foreign currency, public sector

**108. Account 292 – Other foreign currency financial investments, households**

- 2920 Other short-term retail financial investments in foreign currency
- 2921 Other long-term retail financial investments in foreign currency
- 2928 Due other short- and long-term retail financial investments in foreign currency
- 2929 Provisions for other retail financial investments in foreign currency
  - 29290 Provisions for other short-term retail financial investments in foreign currency
  - 29291 Provisions for other long-term retail financial investments in foreign currency
  - 29298 Provisions for due other short- and long-term retail financial investments in foreign currency
  - 29299 General provisions for other retail financial investments in foreign currency

**109. Account 293 – Other foreign currency financial investments, foreign entities**

- 2931 Other short-term financial investments in foreign currency, foreign banks
- 2932 Other short-term financial investments in foreign currency, foreign legal entities
- 2933 Other short-term financial investments in foreign currency, foreign individuals
- 2934 Other long-term financial investments in foreign currency, foreign banks
- 2935 Other long-term financial investments in foreign currency, foreign legal entities
- 2936 Other long-term financial investments in foreign currency, foreign individuals
- 2938 Due other short- and long-term financial investments in foreign currency, foreign entities
  - 29381 Due other short- and long-term financial investments in foreign currency, foreign banks
  - 29382 Due other short- and long-term financial investments in foreign currency, foreign legal entities
  - 29383 Due other short- and long-term financial investments in foreign currency, foreign individuals
- 2939 Provisions for other financial investments in foreign currency, foreign entities
  - 29391 Provisions for other short-term financial investments in foreign currency, foreign banks
  - 29392 Provisions for other short-term financial investments in foreign



- currency, foreign legal entities
- 29393 Provisions for other short-term financial investments in foreign currency, foreign individuals
- 29394 Provisions for other long-term financial investments in foreign currency, foreign banks
- 29395 Provisions for other long-term financial investments in foreign currency, foreign legal entities
- 29396 Provisions for other long-term financial investments in foreign currency, foreign individuals
- 29398 Provisions for due other short- and long-term investments in foreign currency, foreign entities
- 29399 General provisions for other financial investments in foreign currency, foreign entities

#### **110. Account 294 – Other foreign currency financial investments, other clients**

- 2940 Other short-term financial investments in foreign currency, clients in the area of health service
- 2941 Other short-term financial investments in foreign currency, clients in the area of education
- 2942 Other short-term financial investments in foreign currency, other clients
- 2943 Other long-term financial investments in foreign currency, clients in the area of health service
- 2944 Other long-term financial investments in foreign currency, clients in the area of education
- 2945 Other long-term financial investments in foreign currency, other clients
- 2948 Due other short- and long-term financial investments in foreign currency, other clients
  - 29480 Due other short- and long-term financial investments in foreign currency, clients in the area of health service
  - 29481 Due other short- and long-term financial investments in foreign currency, clients in the area of education
  - 29482 Due other short- and long-term financial investments in foreign currency, other clients
- 2949 Provisions for other financial investments in foreign currency, other clients
  - 29490 Provisions for other short-term investments in foreign currency, clients in the area of health service
  - 29491 Provisions for other short-term financial investments in foreign currency, clients in the area of education
  - 29492 Provisions for other short-term financial investments in foreign currency, other clients
  - 29493 Provisions for other long-term financial investments in foreign currency, clients in the area of health service
  - 29494 Provisions for other long-term financial investments in foreign currency, clients in the area of education
  - 29495 Provisions for other long-term financial investments in foreign currency, other clients
  - 29498 Provisions for due other short- and long-term financial investments in foreign currency, other clients
  - 29499 General provisions for other financial investments in foreign currency, other clients

**111. Account 295 – Foreign currency covered documentary credits and sureties**

- 2950 Covered foreign currency import documentary credits
- 2951 Clearing covered documentary credits
- 2953 Covered foreign currency sureties (coverage, guarantees, etc.)
- 2954 Credit balances in clearing accounts
- 2959 Provisions for covered foreign currency documentary credits and sureties
  - 29590 Provisions for covered foreign currency import documentary credits
  - 29591 Provisions for clearing covered documentary credits
  - 29592 Provisions for clearing current accounts
  - 29593 Provisions for covered foreign currency sureties
  - 29594 Provisions for credit balances in clearing accounts
  - 29599 General provisions for covered foreign currency documentary credits and sureties

**112. Account 296 – Other foreign currency receivables accrued**

- 2960 Receivables accrued under barter transactions in foreign currency
- 2961 Receivables accrued for capital works payable by imported goods, in foreign currency
- 2965 Other short-term receivables accrued in foreign currency
- 2966 Other long-term receivables accrued in foreign currency
- 2967 Other receivables accrued in foreign currency – Law on Provisionally Performed Specified Payment Transactions in the Territory of the State Union of Serbia and Montenegro
- 29699 General provisions for receivables accrued in foreign currency

**113. Account 299 – Suspense and temporary accounts of foreign currency accounts with foreign banks**

- 2990 Suspense accounts of foreign currency accounts with foreign banks
- 2991 Temporary accounts of foreign currency accounts with foreign banks

**CLASS 3****30 – SECURITIES AND OTHER TRADING INVESTMENTS****114. Account 300 – Dinar trading public sector securities**

- 3000 Trading securities in dinars, State Union of Serbia and Montenegro
- 3001 Trading securities in dinars, Republic of Serbia – budget and other funds
- 3002 Trading securities in dinars, local self-government
- 3003 Trading securities in dinars, Republic of Serbia – statutory social security
- 3006 Interest for future accounting periods accruable to trading public sector securities in dinars
  - 30060 Interest for future accounting periods accruable to trading securities in dinars, State Union of Serbia and Montenegro
  - 30061 Interest for future accounting periods accruable to trading securities in dinars, Republic of Serbia – budget and

- other funds
  - 30062 Interest for future accounting periods accruable to trading securities in dinars, local self-government
  - 30063 Interest for future accounting periods accruable to trading securities in dinars, Republic of Serbia – statutory social security
- 3007 Discrepancies in respect of nominal value of trading public sector securities in dinars
  - 30070 Discrepancies in respect of nominal value of trading securities in dinars, State Union of Serbia and Montenegro
  - 30071 Discrepancies in respect of nominal value of trading securities in dinars, Republic of Serbia – budget and other funds
  - 30072 Discrepancies in respect of nominal value of trading securities in dinars, local self-government
  - 30073 Discrepancies in respect of nominal value of trading securities in dinars, Republic of Serbia – statutory social security
- 3008 Due trading public sector securities in dinars
  - 30080 Due trading public sector securities in dinars, State Union of Serbia and Montenegro
  - 30081 Due trading public sector securities in dinars, Republic of Serbia – budget and other funds
  - 30082 Due trading public sector securities in dinars, local self-government
  - 30083 Due trading public sector securities in dinars, Republic of Serbia – statutory social security
  - 30086 Due interest for future accounting periods accruable to public sector trading securities in dinars
- 3009 Provisions for public sector trading securities in dinars
  - 30090 Provisions for trading securities in dinars, State Union of Serbia and Montenegro
  - 30091 Provisions for trading securities in dinars, Republic of Serbia – budget an other funds
  - 30092 Provisions for trading securities in dinars, local self-government
  - 30093 Provisions for trading securities in dinars, Republic of Serbia – statutory social security
  - 30096 Provisions for interest for future accounting periods under public sector trading securities in dinars
  - 30098 Provisions for due short- and long-term public sector trading securities in dinars
  - 30099 General provisions for trading public sector securities in dinars

#### **115. Account 301 – Foreign currency trading public sector securities**

- 3010 Trading securities in foreign currency, State Union of Serbia and Montenegro
- 3011 Trading securities in foreign currency, Republic of Serbia – budget an other funds
- 3012 Trading securities in foreign currency, local self-government
- 3013 Trading securities in foreign currency, Republic of Serbia – statutory social security
- 3016 Interest for future accounting periods accruable to trading public sector securities in foreign currency

- 30160 Interest for future accounting periods accruable to trading securities in foreign currency, State Union of Serbia and Montenegro
- 30161 Interest for future accounting periods accruable to trading securities in foreign currency, Republic of Serbia – budget and other funds
- 30162 Interest for future accounting periods accruable to trading securities in foreign currency, local self-government
- 30163 Interest for future accounting periods accruable to trading securities in foreign currency, Republic of Serbia – statutory social security
- 3017 Discrepancies in respect of nominal value of trading public sector securities in foreign currency
  - 30170 Discrepancies in respect of nominal value of trading securities in foreign currency, State Union of Serbia and Montenegro
  - 30171 Discrepancies in respect of nominal value of trading securities in foreign currency, Republic of Serbia – budget and other funds
  - 30172 Discrepancies in respect of nominal value of trading securities in foreign currency, local self-government
  - 30173 Discrepancies in respect of nominal value of trading securities in foreign currency, Republic of Serbia – statutory social security
- 3018 Due trading public sector securities in foreign currency
  - 30180 Due trading public sector securities in foreign currency, State Union of Serbia and Montenegro
  - 30181 Due trading public sector securities in foreign currency, Republic of Serbia – budget and other funds
  - 30182 Due trading public sector securities in foreign currency, local self-government
  - 30183 Due trading public sector securities in foreign currency, Republic of Serbia – statutory social security
  - 30186 Due interest for future accounting periods accruable to public sector trading securities in foreign currency
- 3019 Provisions for public sector trading securities in foreign currency
  - 30190 Provisions for trading securities in foreign currency, State Union of Serbia and Montenegro
  - 30191 Provisions for trading securities in foreign currency, Republic of Serbia – budget and other funds
  - 30192 Provisions for trading securities in foreign currency, local self-government
  - 30193 Provisions for trading securities in foreign currency, Republic of Serbia – statutory social security
  - 30196 Provisions for interest for future accounting periods under public sector trading securities in foreign currency
  - 30198 Provisions for due short- and long-term public sector trading securities in foreign currency
  - 30199 General provisions for trading public sector securities in foreign currency

## 116. Account 302 – Dinar trading bank securities

- 3021 Trading bank bills in dinars
- 3022 Trading bank shares in dinars
- 3023 Trading bank bonds in dinars
- 3024 Trading bank certificates of deposits and other securities in dinars
- 3025 Trading securities of voluntary retirement funds and insurance organisations in dinars
- 3026 Interest for future accounting periods accruable to trading bank securities in dinars
  - 30261 Interest for future accounting periods accruable to trading bank bills in dinars
  - 30263 Interest for future accounting periods accruable to trading bank bonds in dinars
  - 30264 Interest for future accounting periods accruable to trading bank certificates of deposit and other securities in dinars
  - 30265 Interest for future accounting periods accruable to trading securities of voluntary retirement funds and insurance organisations in dinars
- 3027 Discrepancies in respect of nominal value of trading bank securities in dinars
  - 30271 Discrepancies in respect of nominal value of trading bank bills in dinars
  - 30272 Discrepancies in respect of nominal value of trading bank shares in dinars
  - 30273 Discrepancies in respect of nominal value of trading bank bonds in dinars
  - 30274 Discrepancies in respect of nominal value of trading bank certificates of deposits and other securities in dinars
  - 30275 Discrepancies in respect of nominal value of trading securities of voluntary retirement funds and insurance organisations in dinars
- 3028 Due trading bank securities in dinars
  - 30281 Due trading bank bills in dinars
  - 30283 Due trading bank bonds in dinars
  - 30284 Due trading bank certificates of deposits and other securities in dinars
  - 30285 Due trading securities of voluntary retirement funds and insurance organisations in dinars
  - 30286 Due interest for future accounting periods accruable to trading bank securities in dinars
- 3029 Provisions for trading bank securities in dinars
  - 30291 Provisions for trading bank bills in dinars
  - 30292 Provisions for trading bank shares in dinars
  - 30293 Provisions for trading bank bonds in dinars
  - 30294 Provisions for trading bank certificates of deposits and other securities in dinars
  - 30295 Provisions for trading securities of voluntary retirement funds and insurance organisations in dinars
  - 30296 Provisions for interest for future accounting periods under trading bank securities in dinars

- 30298 Provisions for due short- and long-term trading securities of other banks in dinars
- 30299 General provisions for trading bank securities in dinars

### **117. Account 303 – Foreign currency trading bank securities**

- 3031 Trading bank bills in foreign currency
- 3032 Trading bank shares in foreign currency
- 3033 Trading bank bonds in foreign currency
- 3034 Trading bank certificates of deposits and other securities in foreign currency
- 3035 Trading securities of voluntary retirement funds and insurance organisations in foreign currency
- 3036 Interest for future accounting periods accruable to trading bank securities in foreign currency
  - 30361 Interest for future accounting periods accruable to trading bank bills in foreign currency
  - 30363 Interest for future accounting periods accruable to trading bank bonds in foreign currency
  - 30364 Interest for future accounting periods accruable to trading bank certificates of deposit and other securities in foreign currency
  - 30365 Interest for future accounting periods accruable to trading securities of voluntary retirement funds and insurance organisations in foreign currency
- 3037 Discrepancies in respect of nominal value of trading bank securities in foreign currency
  - 30371 Discrepancies in respect of nominal value of trading bank bills in foreign currency
  - 30372 Discrepancies in respect of nominal value of trading bank shares in foreign currency
  - 30373 Discrepancies in respect of nominal value of trading bank bonds in foreign currency
  - 30374 Discrepancies in respect of nominal value of trading bank certificates of deposits and other securities in dinars
  - 30375 Discrepancies in respect of nominal value of trading securities of voluntary retirement funds and insurance organisations in foreign currency
- 3038 Due trading bank securities in foreign currency
  - 30381 Due trading bank bills in foreign currency
  - 30383 Due trading bank bonds in foreign currency
  - 30384 Due trading bank certificates of deposits and other securities in foreign currency
  - 30385 Due trading securities of voluntary retirement funds and insurance organisations in foreign currency
  - 30386 Due interest for future accounting periods accruable to trading bank securities in foreign currency
- 3039 Provisions for trading bank securities in foreign currency
  - 30391 Provisions for trading bank bills in foreign currency
  - 30392 Provisions for trading bank shares in foreign currency
  - 30393 Provisions for trading bank bonds in foreign currency

- 30394 Provisions for trading bank certificates of deposits and other securities in foreign currency
- 30395 Provisions for trading securities of voluntary retirement funds and insurance organisations in foreign currency
- 30396 Provisions for interest for future accounting periods under trading bank securities in foreign currency
- 30398 Provisions for due short- and long-term trading securities of other banks in foreign currency
- 30399 General provisions for trading bank securities in foreign currency

**118. Account 304 – Repurchased own dinar securities other than own shares**

- 3041 Repurchased own certificates of deposits in dinars
- 3042 Repurchased own bills in dinars
- 3043 Repurchased own bonds in dinars
- 3044 Repurchased own other securities in dinars
- 3047 Discrepancies in respect of nominal value of repurchased own securities in dinars (other than shares)
  - 30471 Discrepancies in respect of nominal value of repurchased own certificates of deposits in dinars
  - 30472 Discrepancies in respect of nominal value of repurchased own bills in dinars
  - 30473 Discrepancies in respect of nominal value of repurchased own bonds in dinars
  - 30474 Discrepancies in respect of nominal value of repurchased own other securities in dinars

**119. Account 305 – Repurchased own foreign currency securities other than own shares**

- 3051 Repurchased own certificates of deposits in foreign currency
- 3052 Repurchased own bills in foreign currency
- 3053 Repurchased own bonds in foreign currency
- 3054 Repurchased own other securities in foreign currency
- 3057 Discrepancies in respect of nominal value of repurchased own securities in foreign currency (other than shares)
  - 30571 Discrepancies in respect of nominal value of repurchased own certificates of deposits in foreign currency
  - 30572 Discrepancies in respect of nominal value of repurchased own bills in foreign currency
  - 30573 Discrepancies in respect of nominal value of repurchased own bonds in foreign currency
  - 30574 Discrepancies in respect of nominal value of repurchased own other securities in foreign currency

**120. Account 306 – Other dinar trading securities**

- 3060 Trading securities in dinars, public enterprises
- 3061 Trading securities in dinars, other enterprises
- 3062 Trading securities in dinars, clients in the area of health service
- 3063 Trading securities in dinars, clients in the area of education
- 3064 Trading securities in dinars, other clients

- 3066 Interest for future accounting periods accruable to other trading securities in dinars
  - 30660 Interest for future accounting periods accruable to trading securities in dinars, public enterprises
  - 30661 Interest for future accounting periods accruable to trading securities in dinars, other enterprises
  - 30662 Interest for future accounting periods accruable to trading securities in dinars, clients in the area of health service
  - 30663 Interest for future accounting periods accruable to trading securities in dinars, clients in the area of education
  - 30664 Interest for future accounting periods accruable to trading securities in dinars, other clients
- 3067 Discrepancies in respect of nominal value of other trading securities in dinars
  - 30670 Discrepancies in respect of nominal value of trading securities in dinars, public enterprises
  - 30671 Discrepancies in respect of nominal value of trading securities in dinars, other enterprises
  - 30672 Discrepancies in respect of nominal value of trading securities in dinars, clients in the area of health service
  - 30673 Discrepancies in respect of nominal value of trading securities in dinars, clients in the area of education
  - 30674 Discrepancies in respect of nominal value of trading securities in dinars, other clients
- 3068 Due other trading securities in dinars
  - 30680 Due other trading securities in dinars, public enterprises
  - 30681 Due other trading securities in dinars, other enterprises
  - 30682 Due other trading securities in dinars, clients in the area of health service
  - 30683 Due other trading securities in dinars, clients in the area of education
  - 30684 Due other trading securities in dinars, other clients
  - 30686 Due interest for future accounting periods accruable to other trading securities in dinars
- 3069 Provisions for other trading securities in dinars
  - 30690 Provisions for other trading securities in dinars, public enterprises
  - 30691 Provisions for other trading securities in dinars, other enterprises
  - 30692 Provisions for other trading securities in dinars, clients in the area of health service
  - 30693 Provisions for other trading securities in dinars, clients in the area of education
  - 30694 Provisions for other trading securities in dinars, other clients
  - 30696 Provisions for interest for future accounting periods under other trading securities in dinars
  - 30698 Provisions for due other trading securities in dinars
  - 30699 General provisions for other trading securities in dinars

#### **121. Account 307 – Other foreign currency trading securities**

- 3070 Trading securities in foreign currency, public enterprises
- 3071 Trading securities in foreign currency, other enterprises



- 3072 Trading securities in foreign currency, clients in the area of health service
- 3073 Trading securities in foreign currency, clients in the area of education
- 3074 Trading securities in foreign currency, other clients
- 3076 Interest for future accounting periods accruable to other trading securities in foreign currency
  - 30760 Interest for future accounting periods accruable to trading securities in foreign currency, public enterprises
  - 30761 Interest for future accounting periods accruable to trading securities in foreign currency, other enterprises
  - 30762 Interest for future accounting periods accruable to trading securities in foreign currency, clients in the area of health service
  - 30763 Interest for future accounting periods accruable to trading securities in foreign currency, clients in the area of education
  - 30764 Interest for future accounting periods accruable to trading securities in foreign currency, other clients
- 3077 Discrepancies in respect of nominal value of other trading securities in foreign currency
  - 30770 Discrepancies in respect of nominal value of trading securities in foreign currency, public enterprises
  - 30771 Discrepancies in respect of nominal value of trading securities in foreign currency, other enterprises
  - 30772 Discrepancies in respect of nominal value of trading securities in foreign currency, clients in the area of health service
  - 30773 Discrepancies in respect of nominal value of trading securities in foreign currency, clients in the area of education
  - 30774 Discrepancies in respect of nominal value of trading securities in foreign currency, other clients
- 3078 Due other trading securities in foreign currency
  - 30780 Due other trading securities in foreign currency, public enterprises
  - 30781 Due other trading securities in foreign currency, other enterprises
  - 30782 Due other trading securities in foreign currency, clients in the area of health service
  - 30783 Due other trading securities in foreign currency, clients in the area of education
  - 30784 Due other trading securities in foreign currency, other clients
  - 30786 Due interest for future accounting periods accruable to other trading securities in foreign currency
- 3079 Provisions for other trading securities in foreign currency
  - 30790 Provisions for other trading securities in foreign currency, public enterprises
  - 30791 Provisions for other trading securities in foreign currency, other enterprises
  - 30792 Provisions for other trading securities in foreign currency, clients in the area of health service
  - 30793 Provisions for other trading securities in foreign currency, clients in the area of education
  - 30794 Provisions for other trading securities in foreign currency, other clients
  - 30796 Provisions for interest for future accounting periods under other trading securities in foreign currency
  - 30798 Provisions for due other trading securities in foreign currency

30799 General provisions for other trading securities in foreign currency

## **122. Account 308 – Purchased tradable loans and other tradable claims**

- 3080 Purchased tradable loans in dinars
  - 30800 Purchased short-term loans in dinars
  - 30801 Purchased long-term loans in dinars
- 3081 Purchased tradable loans in foreign currency
  - 30810 Purchased short-term loans in foreign currency
  - 30811 Purchased long-term loans in foreign currency
- 3082 Purchased other tradable claims in dinars
  - 30820 Purchased other short-term tradable claims in dinars
  - 30821 Purchased other long-term tradable claims in dinars
- 3083 Purchased other tradable claims in foreign currency
  - 30830 Purchased other short-term tradable claims in foreign currency
  - 30831 Purchased other long-term tradable claims in foreign currency
- 3086 Due purchased tradable loans and other claims in dinars
  - 30860 Due purchased tradable loans in dinars
  - 30861 Due purchased other tradable claims in dinars
- 3087 Discrepancies in respect of nominal value of purchased tradable loans and other claims in dinars
  - 30870 Discrepancies in respect of nominal value of purchased tradable loans in dinars
  - 30871 Discrepancies in respect of nominal value of purchased tradable loans in foreign currency
  - 30872 Discrepancies in respect of nominal value of purchased other tradable claims in dinars
  - 30873 Discrepancies in respect of nominal value of purchased other tradable claims in foreign currency
- 3088 Due purchased tradable loans and other claims in foreign currency
  - 30880 Due purchased tradable loans in foreign currency
  - 30881 Due purchased other tradable claims in foreign currency
- 3089 Provisions for purchased tradable loans and other claims
  - 30890 Provisions for purchased tradable loans in dinars
  - 30891 Provisions for purchased tradable loans in foreign currency
  - 30892 Provisions for purchased other tradable claims in dinars
  - 30893 Provisions for purchased other tradable claims in foreign currency
  - 30896 Provisions for due purchased tradable loans and other claims in dinars
  - 30898 Provisions for due purchased tradable loans and other claims in foreign currency
  - 30899 General provisions for purchased tradable loans and other claims

## **123. Account 309 – Other tradable investments**

- 3090 Other tradable investments in dinars
- 3091 Other tradable investments in foreign currency
- 3096 Other due tradable investments in dinars
- 3097 Discrepancies in respect of nominal value of other tradable investments
  - 30970 Discrepancies in respect of nominal value of other tradable investments in dinars

- 30971 Discrepancies in respect of nominal value of other tradable investments in foreign currency
- 3098 Due other tradable investments
- 3099 Provisions for other tradable investments
  - 30990 Provisions for other tradable investments in dinars
  - 30991 Provisions for other tradable investments in foreign currency
  - 30996 Provisions for due other tradable investments in dinars
  - 30998 Provisions for due other tradable investments in foreign currency
  - 30999 General provisions for other tradable investments

## **31 – INVESTMENTS IN SECURITIES HELD TO MATURITY**

### **124. Account 310 – Dinar public sector securities held to maturity**

- 3100 Securities held to maturity in dinars, State Union of Serbia and Montenegro
  - 31000 Short-term securities held to maturity in dinars, State Union of Serbia and Montenegro
  - 31001 Long-term securities held to maturity in dinars, State Union of Serbia and Montenegro
- 3101 Securities held to maturity in dinars, Republic of Serbia – budget and other funds
  - 31010 Short-term securities held to maturity in dinars, Republic of Serbia – budget and other funds
  - 31011 Long-term securities held to maturity in dinars, Republic of Serbia – budget and other funds
- 3102 Securities held to maturity in dinars, local self-government
  - 31020 Short-term securities held to maturity in dinars, local self-government
  - 31021 Long-term securities held to maturity in dinars, local self-government
- 3103 Securities held to maturity in dinars, Republic of Serbia – statutory social security
  - 31030 Short-term securities held to maturity in dinars, Republic of Serbia – statutory social security
  - 31031 Long-term securities held to maturity in dinars, Republic of Serbia – statutory social security
- 3106 Interest for future accounting periods accruable to public sector securities held to maturity in dinars
  - 31060 Interest for future accounting periods accruable to public sector securities held to maturity in dinars, State Union of Serbia and Montenegro
  - 31061 Interest for future accounting periods accruable to public sector securities held to maturity in dinars, Republic of Serbia – budget and other funds
  - 31062 Interest for future accounting periods accruable to public sector securities held to maturity in dinars, local self-government
  - 31063 Interest for future accounting periods accruable to public sector securities held to maturity in dinars, Republic of Serbia – statutory social security
- 3107 Discrepancies in respect of nominal value of public sector securities held

- to maturity in dinars
- 31070 Discrepancies in respect of nominal value of securities held to maturity in dinars, State Union of Serbia and Montenegro
- 31071 Discrepancies in respect of nominal value of securities held to maturity in dinars, Republic of Serbia – budget and other funds
- 31072 Discrepancies in respect of nominal value of securities held to maturity in dinars, local self-government
- 31073 Discrepancies in respect of nominal value of securities held to maturity in dinars, Republic of Serbia – statutory social security
- 3108 Due public sector securities held to maturity in dinars
  - 31080 Due short- and long-term securities held to maturity in dinars, State Union of Serbia and Montenegro
  - 31081 Due short- and long-term securities held to maturity in dinars, Republic of Serbia – budget and other funds
  - 31082 Due short- and long-term securities held to maturity in dinars, local self-government
  - 31083 Due short- and long-term securities held to maturity in dinars, Republic of Serbia – statutory social security
  - 31086 Due interest for future accounting periods accruable to public sector securities held to maturity in dinars
- 3109 Provisions for public sector securities held to maturity in dinars
  - 31090 Provisions for securities held to maturity in dinars, State Union of Serbia and Montenegro
  - 31091 Provisions for securities held to maturity in dinars, Republic of Serbia – budget and other funds
  - 31092 Provisions for securities held to maturity in dinars, local self-government
  - 31093 Provisions for securities held to maturity in dinars, Republic of Serbia – statutory social security
  - 31096 Provisions for interest for future accounting periods under public sector securities held to maturity in dinars
  - 31098 Provisions for due short- and long-term public sector securities held to maturity in dinars
  - 31099 General provisions for public sector securities held to maturity in dinars

## **125. Account 311 – Foreign currency public sector securities held to maturity**

- 3110 Securities held to maturity in foreign currency, State Union of Serbia and Montenegro
  - 31100 Short-term securities held to maturity in foreign currency, State Union of Serbia and Montenegro
  - 31101 Long-term securities held to maturity in foreign currency, State Union of Serbia and Montenegro
- 3111 Securities held to maturity in foreign currency, Republic of Serbia – budget and other funds
  - 31110 Short-term securities held to maturity in foreign currency, Republic of Serbia – budget and other funds
  - 31111 Long-term securities held to maturity in foreign currency, Republic of Serbia – budget and other funds
- 3112 Securities held to maturity in foreign currency, local self-government

- 31120 Short-term securities held to maturity in foreign currency, local self-government
- 31121 Long-term securities held to maturity in foreign currency, local self-government
- 3113 Securities held to maturity in foreign currency, Republic of Serbia – statutory social security
  - 31130 Short-term securities held to maturity in foreign currency, Republic of Serbia – statutory social security
  - 31131 Long-term securities held to maturity in foreign currency, Republic of Serbia – statutory social security
- 3116 Interest for future accounting periods accruable to public sector securities held to maturity in foreign currency
  - 31160 Interest for future accounting periods accruable to public sector securities held to maturity in foreign currency, State Union of Serbia and Montenegro
  - 31161 Interest for future accounting periods accruable to public sector securities held to maturity in foreign currency, Republic of Serbia – budget and other funds
  - 31162 Interest for future accounting periods accruable to public sector securities held to maturity in foreign currency, local self-government
  - 31163 Interest for future accounting periods accruable to public sector securities held to maturity in foreign currency, Republic of Serbia – statutory social security
- 3117 Discrepancies in respect of nominal value of public sector securities held to maturity in foreign currency
  - 31170 Discrepancies in respect of nominal value of securities held to maturity in foreign currency, State Union of Serbia and Montenegro
  - 31171 Discrepancies in respect of nominal value of securities held to maturity in foreign currency, Republic of Serbia – budget and other funds
  - 31172 Discrepancies in respect of nominal value of securities held to maturity in foreign currency, local self-government
  - 31173 Discrepancies in respect of nominal value of securities held to maturity in foreign currency, Republic of Serbia – statutory social security
- 3118 Due public sector securities held to maturity in foreign currency
  - 31180 Due short- and long-term securities held to maturity in foreign currency, State Union of Serbia and Montenegro
  - 31181 Due short- and long-term securities held to maturity in foreign currency, Republic of Serbia – budget and other funds
  - 31182 Due short- and long-term securities held to maturity in foreign currency, local self-government
  - 31183 Due short- and long-term securities held to maturity in foreign currency, Republic of Serbia – statutory social security
  - 31186 Due interest for future accounting periods accruable to public sector securities held to maturity in foreign currency
- 3119 Provisions for public sector securities held to maturity in foreign currency
  - 31190 Provisions for securities held to maturity in foreign currency, State Union of Serbia and Montenegro

- 31191 Provisions for securities held to maturity in foreign currency, Republic of Serbia – budget and other funds
- 31192 Provisions for securities held to maturity in foreign currency, local self-government
- 31193 Provisions for securities held to maturity in foreign currency, Republic of Serbia – statutory social security
- 31196 Provisions for interest for future accounting periods under public sector securities held to maturity in foreign currency
- 31198 Provisions for due short- and long-term public sector securities held to maturity in foreign currency
- 31199 General provisions for public sector securities held to maturity in foreign currency

#### **126. Account 312 – Dinar bank securities held to maturity**

- 3121 Bank bills held to maturity in dinars
- 3123 Bank bonds held to maturity in dinars
- 3124 Bank certificates of deposits and other securities held to maturities in dinars
- 3125 Securities of voluntary retirement funds and insurance organisations held to maturity in dinars
- 3126 Interest for future accounting periods accruable to bank securities held to maturity in dinars
  - 31261 Interest for future accounting periods accruable to bank bills held to maturity in dinars
  - 31263 Interest for future accounting periods accruable to bank bonds held to maturity in dinars
  - 31264 Interest for future accounting periods accruable to bank certificates of deposits and other securities held to maturity in dinars
  - 31265 Interest for future accounting periods accruable to securities of voluntary retirement funds and insurance organisations held to maturity in dinars
- 3127 Discrepancies in respect of nominal value of bank securities held to maturity in dinars
  - 31271 Discrepancies in respect of nominal value of bank bills held to maturity in dinars
  - 31273 Discrepancies in respect of nominal value of bank bonds held to maturity in dinars
  - 31274 Discrepancies in respect of nominal value of bank certificates of deposit and other securities held to maturity in dinars
  - 31275 Discrepancies in respect of nominal value of securities of voluntary retirement funds and insurance organisations held to maturity in dinars
- 3128 Due bank securities held to maturity in dinars
  - 31281 Due bank bills held to maturity in dinars
  - 31283 Due bank bonds held to maturity in dinars
  - 31284 Due bank certificates of deposits and other securities held to maturity in dinars
  - 31285 Due securities of voluntary retirement funds and insurance organisations held to maturity in dinars

- 31286 Due interest for future accounting periods accruable to bank securities held to maturity in dinars
- 3129 Provisions for bank securities held to maturity in dinars
  - 31291 Provisions for bank bills held to maturity in dinars
  - 31293 Provisions for bank bonds held to maturity in dinars
  - 31294 Provisions for bank certificates of deposit and other securities held to maturity in dinars
  - 31295 Provisions for securities of voluntary retirement funds and insurance organisations held to maturity in dinars
  - 31296 Provisions for interest for future accounting periods under bank securities held to maturity in dinars
  - 31298 Provisions for due short- and long-term securities of other banks held to maturity in dinars
  - 31299 General provisions for bank securities held to maturity in dinars

### **127. Account 313 – Foreign currency bank securities held to maturity**

- 3131 Bank bills held to maturity in foreign currency
- 3133 Bank bonds held to maturity in foreign currency
- 3134 Bank certificates of deposits and other securities held to maturities in foreign currency
- 3135 Securities of voluntary retirement funds and insurance organisations held to maturity in foreign currency
- 3136 Interest for future accounting periods accruable to bank securities held to maturity in foreign currency
  - 31361 Interest for future accounting periods accruable to bank bills held to maturity in foreign currency
  - 31363 Interest for future accounting periods accruable to bank bonds held to maturity in foreign currency
  - 31364 Interest for future accounting periods accruable to bank certificates of deposits and other securities held to maturity in foreign currency
  - 31365 Interest for future accounting periods accruable to securities of voluntary retirement funds and insurance organisations held to maturity in foreign currency
- 3137 Discrepancies in respect of nominal value of bank securities held to maturity in foreign currency
  - 31371 Discrepancies in respect of nominal value of bank bills held to maturity in foreign currency
  - 31373 Discrepancies in respect of nominal value of bank bonds held to maturity in foreign currency
  - 31374 Discrepancies in respect of nominal value of bank certificates of deposit and other securities held to maturity in foreign currency
  - 31375 Discrepancies in respect of nominal value of securities of voluntary retirement funds and insurance organisations held to maturity in foreign currency
- 3138 Due bank securities held to maturity in foreign currency
  - 31381 Due bank bills held to maturity in foreign currency
  - 31383 Due bank bonds held to maturity in foreign currency
  - 31384 Due bank certificates of deposits and other securities held to

maturity in foreign currency

- 31385 Due securities of voluntary retirement funds and insurance organisations held to maturity in foreign currency
- 31386 Due interest for future accounting periods accruable to bank securities held to maturity in foreign currency
- 3139 Provisions for bank securities held to maturity in foreign currency
  - 31391 Provisions for bank bills held to maturity in foreign currency
  - 31393 Provisions for bank bonds held to maturity in foreign currency
  - 31394 Provisions for bank certificates of deposit and other securities held to maturity in foreign currency
  - 31395 Provisions for securities of voluntary retirement funds and insurance organisations held to maturity in foreign currency
  - 31396 Provisions for interest for future accounting periods accruable to bank securities held to maturity in foreign currency
  - 31398 Provisions for due short- and long-term securities of other banks held to maturity in foreign currency
  - 31399 General provisions for bank securities held to maturity in foreign currency

#### **128. Account 314 – Other dinar securities held to maturity**

- 3140 Securities held to maturity in dinars, public enterprises
- 3141 Securities held to maturity in dinars, other enterprises
- 3142 Securities held to maturity in dinars, clients in the area of health services
- 3143 Securities held to maturity in dinars, clients in the area of education
- 3144 Securities held to maturity in dinars, other clients
- 3146 Interest for future accounting periods accruable to other securities held to maturity in dinars
  - 31460 Interest for future accounting periods accruable to securities held to maturity in dinars, public enterprises
  - 31461 Interest for future accounting periods accruable to securities held to maturity in dinars, other enterprises
  - 31462 Interest for future accounting periods accruable to securities held to maturity in dinars, clients in the area of health service
  - 31463 Interest for future accounting periods accruable to securities held to maturity in dinars, clients in the area of education
  - 31464 Interest for future accounting periods accruable to securities held to maturity in dinars, other clients
- 3147 Discrepancies in respect of nominal value of other securities held to maturity in dinars
  - 31470 Discrepancies in respect of nominal value of other securities held to maturity in dinars, public enterprises
  - 31471 Discrepancies in respect of nominal value of other securities held to maturity in dinars, other enterprises
  - 31472 Discrepancies in respect of nominal value of other securities held to maturity in dinars, clients in the area of health service
  - 31473 Discrepancies in respect of nominal value of other securities held to maturity in dinars, clients in the area of education
  - 31474 Discrepancies in respect of nominal value of other securities



held to maturity in dinars, other clients

- 3148 Due other securities held to maturity in dinars
  - 31480 Due other securities held to maturity in dinars, public enterprises
  - 31481 Due other securities held to maturity in dinars, other enterprises
  - 31482 Due other securities held to maturity in dinars, clients in the area of health service
  - 31483 Due other securities held to maturity in dinars, clients in the area of education
  - 31484 Due other securities held to maturity in dinars, other clients
  - 31486 Due interest for future accounting periods accruable to other securities held to maturity in dinars
- 3149 Provisions for other securities held to maturity in dinars
  - 31490 Provisions for other securities held to maturity in dinars, public enterprises
  - 31491 Provisions for other securities held to maturity in dinars, other enterprises
  - 31492 Provisions for other securities held to maturity in dinars, clients in the area of health service
  - 31493 Provisions for other securities held to maturity in dinars, clients in the area of education
  - 31494 Provisions for other securities held to maturity in dinars, other clients
  - 31496 Provisions for interest for future accounting periods under other securities held to maturity in dinars
  - 31498 Provisions for due other securities held to maturity in dinars
  - 31499 General provisions for other securities held to maturity in dinars

#### **129. Account 315 – Other foreign currency securities held to maturity**

- 3150 Securities held to maturity in foreign currency, public enterprises
- 3151 Securities held to maturity in foreign currency, other enterprises
- 3152 Securities held to maturity in foreign currency, clients in the area of health services
- 3153 Securities held to maturity in foreign currency, clients in the area of education
- 3154 Securities held to maturity in foreign currency, other clients
- 3156 Interest for future accounting periods accruable to other securities held to maturity in foreign currency
  - 31560 Interest for future accounting periods accruable to securities held to maturity in foreign currency, public enterprises
  - 31561 Interest for future accounting periods accruable to securities held to maturity in foreign currency, other enterprises
  - 31562 Interest for future accounting periods accruable to securities held to maturity in foreign currency, clients in the area of health service
  - 31563 Interest for future accounting periods accruable to securities held to maturity in foreign currency, clients in the area of education
  - 31564 Interest for future accounting periods accruable to securities held

- to maturity in foreign currency, other clients
- 3157 Discrepancies in respect of nominal value of other securities held to maturity in foreign currency
  - 31570 Discrepancies in respect of nominal value of other securities held to maturity in foreign currency, public enterprises
  - 31571 Discrepancies in respect of nominal value of other securities held to maturity in foreign currency, other enterprises
  - 31572 Discrepancies in respect of nominal value of other securities held to maturity in foreign currency, clients in the area of health service
  - 31573 Discrepancies in respect of nominal value of other securities held to maturity in foreign currency, clients in the area of education
  - 31574 Discrepancies in respect of nominal value of other securities held to maturity in foreign currency, other clients
- 3158 Due other securities held to maturity in foreign currency
  - 31580 Due other securities held to maturity in foreign currency, public enterprises
  - 31581 Due other securities held to maturity in foreign currency, other enterprises
  - 31582 Due other securities held to maturity in foreign currency, clients in the area of health service
  - 31583 Due other securities held to maturity in foreign currency, clients in the area of education
  - 31584 Due other securities held to maturity in foreign currency, other clients
  - 31586 Due interest for future accounting periods accruable to other securities held to maturity in foreign currency
- 3159 Provisions for other securities held to maturity in foreign currency
  - 31590 Provisions for other securities held to maturity in foreign currency, public enterprises
  - 31591 Provisions for other securities held to maturity in foreign currency, other enterprises
  - 31592 Provisions for other securities held to maturity in foreign currency, clients in the area of health service
  - 31593 Provisions for other securities held to maturity in foreign currency, clients in the area of education
  - 31594 Provisions for other securities held to maturity in foreign currency, other clients
  - 31596 Provisions for interest for future accounting periods under other securities held to maturity in foreign currency
  - 31598 Provisions for due other securities held to maturity in foreign currency
  - 31599 General provisions for other securities held to maturity in foreign currency

## **32 – EQUITY SHARES AND OTHER SECURITIES AVAILABLE FOR SALE**

### **130. Account 320 – Dinar equity shares in subsidiary legal entities**

- 3200 Equity shares in subsidiary banks in dinars

- 3201 Equity shares in subsidiary enterprises in dinars
- 3202 Equity shares in subsidiary foreign entities in dinars
- 3203 Equity shares in other subsidiary clients in dinars
- 3207 Discrepancies between market and nominal value of equity shares in subsidiary legal entities in dinars
  - 32070 Discrepancies between market and nominal value of equity shares in subsidiary banks in dinars
  - 32071 Discrepancies between market and nominal value of equity shares in subsidiary enterprises in dinars
  - 32072 Discrepancies between market and nominal value of equity shares in subsidiary foreign entities in dinars
  - 32073 Discrepancies between market and nominal value of equity shares in other subsidiary clients in dinars
- 3209 Provisions for equity shares in subsidiary legal entities in dinars
  - 32090 Provisions for equity shares in subsidiary banks in dinars
  - 32091 Provisions for equity shares in subsidiary enterprises in dinars
  - 32092 Provisions for equity shares in subsidiary foreign entities in dinars
  - 32093 Provisions for equity shares in other subsidiary clients in dinars
  - 32099 General provisions for equity shares in subsidiary legal entities in dinars

### **131. Account 321 – Foreign currency equity shares in subsidiary legal entities**

- 3210 Equity shares in subsidiary banks in foreign currency
- 3211 Equity shares in subsidiary enterprises in foreign currency
- 3212 Equity shares in subsidiary foreign entities in foreign currency
- 3213 Equity shares in other subsidiary clients in foreign currency
- 3217 Discrepancies between market and nominal value of equity shares in subsidiary legal entities in foreign currency
  - 32170 Discrepancies between market and nominal value of equity shares in subsidiary banks in foreign currency
  - 32171 Discrepancies between market and nominal value of equity shares in subsidiary enterprises in foreign currency
  - 32172 Discrepancies between market and nominal value of equity shares in subsidiary foreign entities in foreign currency
  - 32173 Discrepancies between market and nominal value of equity shares in other subsidiary clients in foreign currency
- 3219 Provisions for equity shares in subsidiary legal entities in foreign currency
  - 32190 Provisions for equity shares in subsidiary banks in foreign currency
  - 32191 Provisions for equity shares in subsidiary enterprises in foreign currency
  - 32192 Provisions for equity shares in subsidiary foreign entities in foreign currency
  - 32193 Provisions for equity shares in other subsidiary clients in foreign currency
  - 32199 General provisions for equity shares in subsidiary legal entities in foreign currency

### **132. Account 322 – Dinar equity shares in associated legal entities**

- 3220 Equity shares in associated banks in dinars
- 3221 Equity shares in associated enterprises in dinars
- 3222 Equity shares in associated foreign entities in dinars
- 3223 Equity shares in other associated clients in dinars
- 3227 Discrepancies between market and nominal value of equity shares in associated legal entities in dinars
  - 32270 Discrepancies between market and nominal value of equity shares in associated banks in dinars
  - 32271 Discrepancies between market and nominal value of equity shares in associated enterprises in dinars
  - 32272 Discrepancies between market and nominal value of equity shares in associated foreign entities in dinars
  - 32273 Discrepancies between market and nominal value of equity shares in other associated clients in dinars
- 3229 Provisions for equity shares in associated legal entities in dinars
  - 32290 Provisions for equity shares in associated banks in dinars
  - 32291 Provisions for equity shares in associated enterprises in dinars
  - 32292 Provisions for equity shares in associated foreign entities in dinars
  - 32293 Provisions for equity shares in other associated clients in dinars
  - 32299 General provisions for equity shares in associated legal entities in dinars

### **133. Account 323 – Foreign equity shares in associated legal entities**

- 3230 Equity shares in associated banks in foreign currency
- 3231 Equity shares in associated enterprises in foreign currency
- 3232 Equity shares in associated foreign entities in foreign currency
- 3233 Equity shares in other associated clients in foreign currency
- 3237 Discrepancies between market and nominal value of equity shares in associated legal entities in foreign currency
  - 32370 Discrepancies between market and nominal value of equity shares in associated banks in foreign currency
  - 32371 Discrepancies between market and nominal value of equity shares in associated enterprises in foreign currency
  - 32372 Discrepancies between market and nominal value of equity shares in associated foreign entities in foreign currency
  - 32373 Discrepancies between market and nominal value of equity shares in other associated clients in foreign currency
- 3239 Provisions for equity shares in associated legal entities in foreign currency
  - 32390 Provisions for equity shares in associated banks in foreign currency
  - 32391 Provisions for equity shares in associated enterprises in foreign currency
  - 32392 Provisions for equity shares in associated foreign entities in foreign currency
  - 32393 Provisions for equity shares in other associated clients in foreign currency
  - 32399 General provisions for equity shares in associated legal entities in foreign currency

### **134. Account 324 – Dinar equity shares in other legal entities**

- 3240 Equity shares in banks up to 10% in dinars
- 3241 Equity shares in banks from 10 to 20% in dinars
- 3242 Equity shares in enterprises up to 10% in dinars
- 3243 Equity shares in enterprises from 10 to 20% in dinars
- 3244 Equity shares in foreign entities up to 10% in dinars
- 3245 Equity shares in foreign entities from 10 to 20% in dinars
- 3246 Equity shares in other clients up to 10% in dinars
- 3247 Equity shares in other clients from 10 to 20% in dinars
- 3248 Discrepancies between market and nominal value of equity shares in other legal entities in dinars
  - 32480 Discrepancies between market and nominal value of equity shares in banks up to 10% in dinars
  - 32481 Discrepancies between market and nominal value of equity shares in banks from 10 to 20% in dinars
  - 32482 Discrepancies between market and nominal value of equity shares in enterprises up to 10% in dinars
  - 32483 Discrepancies between market and nominal value of equity shares in enterprises from 10 to 20% in dinars
  - 32484 Discrepancies between market and nominal value of equity shares in foreign entities up to 10% in dinars
  - 32485 Discrepancies between market and nominal value of equity shares in foreign entities from 10 to 20% in dinars
  - 32486 Discrepancies between market and nominal value of equity shares in other clients up to 10% in dinars
  - 32487 Discrepancies between market and nominal value of equity shares in other clients from 10 to 20% in dinars
- 3249 Provisions for equity shares in other legal entities in dinars
  - 32490 Provisions for equity shares in banks up to 10% in dinars
  - 32491 Provisions for equity shares in banks from 10 to 20% in dinars
  - 32492 Provisions for equity shares in enterprises up to 10% in dinars
  - 32493 Provisions for equity shares in enterprises from 10 to 20% in dinars
  - 32494 Provisions for equity shares in foreign entities up to 10% in dinars
  - 32495 Provisions for equity shares in foreign entities from 10 to 20% in dinars
  - 32496 Provisions for equity shares in other clients up to 10% in dinars
  - 32497 Provisions for equity shares in other clients from 10 to 20% in dinars
  - 32499 General provisions for equity shares in other legal entities in dinars

### **135. Account 325 – Foreign currency equity shares in other legal entities**

- 3250 Equity shares in banks up to 10% in foreign currency
- 3251 Equity shares in banks from 10 to 20% in foreign currency
- 3252 Equity shares in enterprises up to 10% in foreign currency
- 3253 Equity shares in enterprises from 10 to 20% in foreign currency
- 3254 Equity shares in foreign entities up to 10% in foreign currency
- 3255 Equity shares in foreign entities from 10 to 20% in foreign currency
- 3256 Equity shares in other clients up to 10% in foreign currency

- 3257 Equity shares in other clients from 10 to 20% in foreign currency
- 3258 Discrepancies between market and nominal value of equity shares in other legal entities in foreign currency
  - 32580 Discrepancies between market and nominal value of equity shares in banks up to 10% in foreign currency
  - 32581 Discrepancies between market and nominal value of equity shares in banks from 10 to 20% in foreign currency
  - 32582 Discrepancies between market and nominal value of equity shares in enterprises up to 10% in foreign currency
  - 32583 Discrepancies between market and nominal value of equity shares in enterprises from 10 to 20% in foreign currency
  - 32584 Discrepancies between market and nominal value of equity shares in foreign entities up to 10% in foreign currency
  - 32585 Discrepancies between market and nominal value of equity shares in foreign entities from 10 to 20% in foreign currency
  - 32586 Discrepancies between market and nominal value of equity shares in other clients up to 10% in foreign currency
  - 32587 Discrepancies between market and nominal value of equity shares in other clients from 10 to 20% in foreign currency
- 3259 Provisions for equity shares in other legal entities in foreign currency
  - 32590 Provisions for equity shares in banks up to 10% in foreign currency
  - 32591 Provisions for equity shares in banks from 10 to 20% in foreign currency
  - 32592 Provisions for equity shares in enterprises up to 10% in foreign currency
  - 32593 Provisions for equity shares in enterprises from 10 to 20% in foreign currency
  - 32594 Provisions for equity shares in foreign entities up to 10% in foreign currency
  - 32595 Provisions for equity shares in foreign entities from 10 to 20% in foreign currency
  - 32596 Provisions for equity shares in other clients up to 10% in foreign currency
  - 32597 Provisions for equity shares in other clients from 10 to 20% in foreign currency
  - 32599 General provisions for equity shares in other legal entities in foreign currency

**136. Account 326 – Other dinar securities available for sale**

**137. Account 327 – Other foreign currency securities available for sale**

**33 – INTANGIBLE INVESTMENTS**

**138. Account 331 – Development investments**

- 3310 Investments in market and technology development
- 3318 Depreciation of investments within the accounting period
- 3319 Impairment provisions for development investments

**139. Account 332 – Concessions, patents, licenses and similar rights**

- 3320 Concessions
- 3321 Patents
- 3322 Licenses and similar rights
- 3328 Depreciation of concessions, patents, licenses and similar rights within the accounting period
- 3329 Impairment provisions for concessions, patents, licenses and similar rights

**140. Account 333 – Goodwill acquired by purchase****141. Account 334 – Advances and intangible investments under preparation**

- 3340 Advances for intangible investments
- 3341 Investments for intangible investments
- 3349 Impairment provisions for advances and intangible investments under preparation

**142. Account 335 – Other rights**

- 3350 Rent for the period over one year
- 3351 Lease for the period over one year
- 3352 Other intangible rights for the period over one year
- 3358 Depreciation of other rights within the accounting period
- 3359 Impairment provisions for other rights

**34 – FIXED ASSETS****143. Account 340 – Land****144. Account 341 – Buildings**

- 3410 Buildings
- 3411 Flats included in bank's assets
- 3412 Residential buildings included in bank's assets
- 3418 Depreciation of buildings within the accounting period
- 3419 Impairment provisions for buildings

**145. Account 342 – Equipment**

- 3420 Equipment
- 3428 Depreciation of equipment within the accounting period
- 3429 Impairment provisions for equipment

**146. Account 343 – Other fixed assets**

- 3430 Tools
- 3431 Fixtures and fittings
- 3432 Other fixed assets
- 3438 Depreciation of other fixed assets within the accounting period

3439 Impairment provisions for other fixed assets

**147. Account 344 – Advances and fixed assets under construction**

3440 Advances paid for fixed assets

3441 Fixed assets under construction

3449 Impairment provisions for advances paid and fixed assets under construction

**148. Account 345 – Investment property**

**149. Account 346 – Equipment provided by finance leases**

**35 – SUBSCRIBED CAPITAL UNPAID AND OWN SHARES REPURCHASED**

**150. Account 350 – Subscribed capital unpaid**

3500 Subscribed bank shares unpaid, in dinars

3501 Subscribed bank shares unpaid, in foreign currency

**151. Account 355 – Own shares repurchased**

3550 Own shares repurchased in dinars

3551 Discrepancies in respect of nominal value of own shares repurchased in dinars

3552 Own shares repurchased in foreign currency

3553 Discrepancies in respect of nominal value of own shares repurchased in foreign currency

**37 – OTHER ASSETS**

**152. Account 370 – Receivables from sales**

**153. Account 371 – Receivables from sold tangible assets received in collection of claims**

**154. Account 372 – Receivables from employees**

3720 Receivables from employees in dinars

3721 Receivables from employees in foreign currency

3729 Provisions for receivables from employees

37290 Provisions for receivables from employees in dinars

37291 Provisions for receivables from employees in foreign currency

37299 General provisions for receivables from employees

**155. Account 373 – Receivables from overpaid taxes and contributions**

**156. Account 374 – Advances paid**

3740 Advances paid in dinars

3741 Advances paid in foreign currency



- 3743 Operating deposits and down payments made in foreign currency
- 3749 Provisions for advances paid
  - 37490 Provisions for advances paid in dinars
  - 37491 Provisions for advances paid in dinars
  - 37493 Provisions for operating deposits and down payments made in foreign currency
  - 37499 General provisions for paid advances, deposits and down payments

**157. Account 375 – Other operating receivables**

- 3757 Other operating receivables in dinars
- 3758 Other operating receivables in foreign currency
- 3759 Provisions for other operating receivables
  - 37597 Provisions for other operating receivables in dinars
  - 37598 Provisions for other operating receivables in foreign currency
  - 37599 General provisions for other operating receivables

**158. Account 376 – Inventories**

**159. Account 377 – Tangible assets received in collection of claims**

**160. Account 378 – Numismatic collections**

**161. Account 379 – Other assets**

- 3790 Gold not readily cashable
- 3791 Other precious metals not readily cashable
- 3798 Other assets
- 3799 Provisions for other assets

**38 – PREPAYMENTS AND ACCRUED INCOME**

**162. Account 380 – Accrued dinar interest receivable**

**163. Account 381 – Accrued foreign currency interest receivable**

**164. Account 382 – Other accrued dinar income**

**165. Account 383 – Other accrued foreign currency income**

**166. Account 384 – Deferred dinar interest expenses**

**167. Account 385 – Deferred foreign currency interest expenses**

**168. Account 386 – Other deferred dinar expenses**

**169. Account 387 – Other foreign currency dinar expenses**

**170. Account 388 – Other dinar prepayments and accrued income**

- 3880 Accrued gain on exchange
- 3881 Other prepayments and accrued income in dinars
- 3882 Receivables for accrued suspended interest in dinars

**171. Account 389 – Other foreign currency prepayments and accrued income**

- 3890 Other prepayments and accrued income in foreign currency
- 3891 Receivables for accrued suspended interest in foreign currency

**39 – DEFERRED TAX BENEFITS**

**172. Account 390 – Deferred tax assets**

**CLASS 4**

**40 – DINAR DEMAND DEPOSITS BY AND REVOCABLE BORROWINGS FROM BANKS**

**173. Account 400 – Dinar transaction deposits by associated and subsidiary banks**

**174. Account 401 – Dinar transaction deposits by other banks**

- 4010 Transaction deposits by other banks in dinars
- 4011 Transaction deposits by other financial organisations in dinars
- 4012 Transaction deposits by voluntary retirement funds in dinars
- 4013 Transaction deposits by insurance organisations in dinars
- 4019 Transaction deposits by banks in dinars relating to the funds of the Ministry of Finance and Economy of the Republic of Serbia

**175. Account 402 – Other dinar demand deposits by subsidiary and associated banks**

**176. Account 403 – Other dinar demand deposits by other banks**

- 4030 Other demand deposit by other banks in dinars
- 4031 Other demand deposits by other financial organisations in dinars
- 4032 Other demand deposits by voluntary retirement funds in dinars
- 4033 Other demand deposits by insurance organisations in dinars

**177. Account 404 – Dinar revocable borrowings from subsidiary and associated banks**

**178. Account 405 – Dinar revocable borrowings from other banks**

- 4050 Revocable borrowings from other banks in dinars
- 4051 Revocable borrowings from other financial organisations in dinars
- 4052 Revocable borrowings from voluntary retirement funds in dinars
- 4053 Revocable borrowings from insurance organisations in dinars
- 4054 Revocable borrowings from the National Bank of Serbia in dinars

**179. Account 406 – Borrowings for daily liquidity from subsidiary and associated banks**

**180. Account 407 – Borrowings for daily liquidity from other banks**

- 4070 Borrowings for daily liquidity from other banks
- 4071 Borrowings for daily liquidity from other financial organisations
- 4072 Borrowings for daily liquidity from voluntary retirement funds
- 4073 Borrowings for daily liquidity from insurance organisations
- 4079 Due borrowings for daily liquidity from other banks
  - 40790 Due borrowings for daily liquidity from banks
  - 40791 Due borrowings for daily liquidity from other financial organisations
  - 40792 Due borrowings for daily liquidity from voluntary retirement funds
  - 40793 Due borrowings for daily liquidity from insurance organisations

**181. Account 408 – Borrowings for daily liquidity from the National Bank of Serbia**

- 4080 Giro account credit balance
- 4081 Other borrowings for daily liquidity from the National Bank of Serbia
- 4089 Due borrowings for daily liquidity from the National Bank of Serbia

**41 – DINAR SHORT-TERM DEPOSITS BY AND SHORT-TERM BORROWINGS FROM BANKS****182. Account 410 – Dinar short-term deposits by subsidiary and associated banks****183. Account 411 – Dinar short-term deposits by other banks**

- 4110 Short-term deposits by other banks in dinars, up to three months
- 4111 Short-term deposits by other financial organisations in dinars, up to three months
- 4112 Short-term deposits by voluntary retirement funds and insurance organisations in dinars, up to three months
- 4113 Short-term deposits by other banks in dinars, up to six months
- 4114 Short-term deposits by other financial organisations in dinars, up to six months
- 4115 Short-term deposits by voluntary retirement funds and insurance organisations in dinars, up to six months
- 4116 Short-term deposits by other banks in dinars, up to one year
- 4117 Short-term deposits by other financial organisations in dinars, up to one year
- 4118 Short-term deposits by voluntary retirement funds and insurance organisations in dinars, up to one year
- 4119 Due long- and short-term deposits by other banks in dinars
  - 41190 Due long- and short-term deposits by banks in dinars
  - 41191 Due long- and short-term deposits by other financial organisations in dinars
  - 41192 Due long- and short-term deposits by voluntary retirement funds and insurance organisations in dinars

**184. Account 412 – Current maturities of dinar long-term deposits by subsidiary and associated banks****185. Account 413 – Current maturities of dinar long-term deposits by other banks**

**186. Account 414 – Dinar short-term borrowings from subsidiary and associated banks****187. Account 415 – Dinar short-term borrowings from other banks**

- 4150 Short-term borrowings from other banks in dinars, up to three months
- 4151 Short-term borrowings from other financial organisations in dinars, up to three months
- 4152 Short-term borrowings from voluntary retirement funds and insurance organisations in dinars, up to three months
- 4153 Short-term borrowings from other banks in dinars, up to six months
- 4154 Short-term borrowings from other financial organisations in dinars, up to six months
- 4155 Short-term borrowings from voluntary retirement funds and insurance organisations in dinars, up to six months
- 4156 Short-term borrowings from other banks in dinars, up to one year
- 4157 Short-term borrowings from other financial organisations in dinars, up to one year
- 4158 Short-term borrowings from voluntary retirement funds and insurance organisations in dinars, up to one year
- 4159 Due long- and short-term borrowings from other banks in dinars
  - 41590 Due long- and short-term borrowings from banks in dinars
  - 41591 Due long- and short-term borrowings from other financial organisations in dinars
  - 41592 Due long- and short-term borrowings from voluntary retirement funds and insurance organisations in dinars

**188. Account 416 – Dinar short-term borrowings from the National Bank of Serbia**

- 4160 Short-term borrowings for liquidity from the National Bank of Serbia in dinars
- 4161 Short-term borrowings from the National Bank of Serbia in dinars, up to three months
- 4162 Short-term borrowings from the National Bank of Serbia in dinars, up to six months
- 4163 Short-term borrowings from the National Bank of Serbia in dinars, up to one year
- 4169 Due long- and short-term borrowings from the National Bank of Serbia in dinars

**189. Account 417 – Current maturities of dinar long-term borrowings from subsidiary and associated banks****190. Account 418 – Current maturities of dinar long-term borrowings from other banks****191. Account 419 – Current maturities of dinar long-term borrowings from the National Bank of Serbia****42 – DINAR INTEREST, FEES AND COMMISSIONS PAYABLE TO BANKS****192. Account 420 – Dinar interest payable to subsidiary and associated banks**

**193. Account 421 – Dinar interest payable to other banks**

- 4210 Interest payable to other banks in dinars
- 4211 Interest payable to other financial organisations in dinars
- 4212 Interest payable to voluntary retirement funds in dinars
- 4213 Interest payable to insurance organisations in dinars

**194. Account 422 – Dinar interest payable to the National Bank of Serbia****195. Account 423 – Dinar fees and commissions payable to subsidiary and associated banks****196. Account 424 – Dinar fees and commissions payable to other banks**

- 4240 Fees and commissions payable to other banks in dinars
- 4241 Fees and commissions payable to other financial organisations in dinars
- 4242 Fees and commissions payable to voluntary retirement funds in dinars
- 4243 Fees and commissions payable to insurance organisations in dinars

**43 – DINAR LONG-TERM DEPOSITS BY, LONG-TERM BORROWINGS FROM AND OTHER FINANCIAL LIABILITIES PAYABLE TO BANKS****197. Account 430 – Dinar long-term deposits by subsidiary and associated banks****198. Account 431 – Dinar long-term deposits by other banks**

- 4310 Long-term deposits by other banks in dinars
- 4311 Long-term deposits by other financial organisations in dinars
- 4312 Long-term deposits by voluntary retirement funds in dinars
- 4313 Long-term deposits by insurance organisations in dinars

**199. Account 432 – Current maturities of dinar long-term deposits by banks****200. Account 433 – Dinar long-term borrowings from subsidiary and associated banks****201. Account 434 – Dinar long-term borrowings from other banks**

- 4340 Long-term borrowings from other banks in dinars
- 4341 Long-term borrowings from other financial organisations in dinars
- 4342 Long-term borrowings from voluntary retirement funds in dinars
- 4343 Long-term borrowings from insurance organisations in dinars

**202. Account 435 – Dinar long-term borrowings from the National Bank of Serbia****203. Account 436 – Current maturities of dinar long-term borrowings from banks****204. Account 437 – Other dinar financial liabilities payable to subsidiary and associated banks**

- 4370 Other short-term financial liabilities payable to subsidiary and associated banks in dinars
- 4371 Other long-term financial liabilities payable to subsidiary and associated banks in dinars
- 4379 Due other short- and long-term financial liabilities payable to subsidiary and associated banks in dinars

**205. Account 438 – Other dinar financial liabilities payable to other banks**

- 4380 Other financial liabilities payable to other banks in dinars
  - 43800 Other short-term financial liabilities payable to other banks in dinars
  - 43801 Other long-term financial liabilities payable to other banks in dinars
- 4381 Other financial liabilities payable to other financial organisations in dinars
  - 43810 Other short-term financial liabilities payable to other financial organisations in dinars
  - 43811 Other long-term financial liabilities payable to other financial organisations in dinars
- 4382 Other financial liabilities payable to voluntary retirement funds in dinars
  - 43820 Other short-term financial liabilities payable to voluntary retirement funds in dinars
  - 43821 Other long-term financial liabilities payable to voluntary retirement funds in dinars
- 4383 Other financial liabilities payable to insurance organisations in dinars
  - 43830 Other short-term financial liabilities payable to insurance organisations in dinars
  - 43831 Other long-term financial liabilities payable to insurance organisations in dinars
- 4384 Liabilities payable to banks for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in dinars
- 4389 Due other financial liabilities payable to other banks in dinars
  - 43890 Due other short- and long-term financial liabilities payable to other banks in dinars
  - 43891 Due other short- and long-term financial liabilities payable to other financial organisations in dinars
  - 43892 Due other short- and long-term financial liabilities payable to voluntary retirement funds in dinars
  - 43893 Due other short- and long-term financial liabilities payable to insurance organisations in dinars
  - 43894 Due liabilities payable to banks for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in dinars

**206. Account 439 – Other dinar financial liabilities payable to the National Bank of Serbia**

- 4390 Liabilities payable to the National Bank of Serbia for dinar

- counter-value of foreign exchange bought
- 4393 Liabilities payable to the National Bank of Serbia for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in dinars
- 4397 Other financial liabilities payable to the National Bank of Serbia in dinars
  - 43970 Other short-term financial liabilities payable to the National Bank of Serbia in dinars
  - 43971 Other long-term financial liabilities payable to the National Bank of Serbia in dinars
- 4399 Due other financial liabilities payable to the National Bank of Serbia in dinars
  - 43990 Due liabilities payable to the National Bank of Serbia for dinar counter-value of foreign exchange bought
  - 43993 Due liabilities payable to the National Bank of Serbia for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in dinars
  - 43997 Due other short- and long-term liabilities payable to the National Bank of Serbia in dinars

#### **44 – DINAR INTERNAL LIABILITIES**

#### **45 – FOREIGN CURRENCY DEMAND DEPOSITS BY AND REVOCABLE BORROWINGS FROM BANKS**

##### **207. Account 450 – Foreign currency transaction deposits by subsidiary and associated banks**

- 4500 Foreign currency accounts of subsidiary and associated banks
- 4501 Designated foreign currency accounts of subsidiary and associated banks for receipt of proceeds from sold bonds
- 4502 Designated foreign currency accounts of subsidiary and associated banks for funds provided to buy bonds

##### **208. Account 451 – Foreign currency transaction deposits by other banks**

- 4510 Foreign currency accounts of other banks
  - 45100 Foreign currency accounts of other banks
  - 45101 Designated foreign currency accounts of other banks for receipt of proceeds from sold bonds
  - 45102 Designated foreign currency accounts of other banks for funds provided to buy bonds
- 4511 Foreign currency accounts of other financial organisations
  - 45110 Foreign currency accounts of other financial organisations
  - 45111 Designated foreign currency accounts of other financial organisations for receipt of proceeds from sold bonds
  - 45112 Designated foreign currency accounts of other financial organisations for funds provided to buy bonds
  - 45113 Designated foreign currency accounts of other financial organisations for the purpose of guarantee fund – statutory allocation

- 45114 Designated foreign currency accounts of other financial organisations for the purpose of guarantee fund – non-statutory allocation
- 4512 Foreign currency accounts of voluntary retirement funds
- 4513 Foreign currency accounts of insurance organisations
- 4519 Credit balances in bank's foreign currency accounts with other banks

**209. Account 452 – Other foreign currency demand deposits by subsidiary and associated banks**

**210. Account 453 – Other foreign currency demand deposits by other banks**

- 4530 Other demand deposits by other banks in foreign currency
- 4531 Other demand deposits by other financial organisations in foreign currency
- 4532 Other demand deposits by voluntary retirement funds in foreign currency
- 4533 Other demand deposits by insurance organisations in foreign currency

**211. Account 454 – Foreign currency revocable borrowings from subsidiary and associated banks**

**212. Account 455 – Foreign currency revocable borrowings from other banks**

- 4550 Revocable borrowings from other banks in foreign currency
- 4551 Revocable borrowings from other financial organisations in foreign currency
- 4552 Revocable borrowings from voluntary retirement funds in foreign currency
- 4553 Revocable borrowings from insurance organisations in foreign currency

**46 – FOREIGN CURRENCY SHORT-TERM DEPOSITS BY AND SHORT-TERM BORROWINGS FROM BANKS**

**213. Account 460 – Foreign currency short-term deposits by subsidiary and associated banks**

**214. Account 461 – Foreign currency short-term deposits by other banks**

- 4610 Short-term deposits by other banks in foreign currency, up to three months
- 4611 Short-term deposits by other financial organisations in foreign currency, up to three months
- 4612 Short-term deposits by voluntary retirement funds and insurance organisations in foreign currency, up to three months
- 4613 Short-term deposits by other banks in foreign currency, up to six months
- 4614 Short-term deposits by other financial organisations in foreign currency, up to six months
- 4615 Short-term deposits by voluntary retirement funds and insurance organisations in foreign currency, up to six months



- 4616 Short-term deposits by other banks other financial organisations, voluntary retirement funds and insurance organisations in foreign currency, up to one year
  - 46160 Short-term deposits by other banks in foreign currency, up to one year
  - 46161 Short-term deposits by other financial organisations in foreign currency, up to one year
  - 46162 Short-term deposits by voluntary retirement funds and insurance organisations in foreign currency, up to one year
- 4619 Due short-term deposits by other banks in foreign currency
  - 46190 Due long- and short-term deposits by other banks in foreign currency
  - 41191 Due long- and short-term deposits by other financial organisations in foreign currency
  - 41192 Due long- and short-term deposits by voluntary retirement funds and insurance organisations in foreign currency

**215. Account 462 – Current maturities of foreign currency long-term deposits by subsidiary and associated banks**

**216. Account 463 – Current maturities of foreign currency long-term deposits by other banks**

**217. Account 464 – Foreign currency short-term borrowings from subsidiary and associated banks**

**218. Account 465 – Foreign currency short-term borrowings from other banks**

- 4650 Short-term borrowings from other banks in foreign currency, up to three months
- 4651 Short-term borrowings from other financial organisations in foreign currency, up to three months
- 4652 Short-term borrowings from voluntary retirement funds and insurance organisations in foreign currency, up to three months
- 4653 Short-term borrowings from other banks in foreign currency, up to six months
- 4654 Short-term borrowings from other financial organisations in foreign currency, up to six months
- 4655 Short-term borrowings from voluntary retirement funds and insurance organisations in foreign currency, up to six months
- 4656 Short-term borrowings from other banks in foreign currency, up to one year
- 4657 Short-term borrowings from other financial organisations in foreign currency, up to one year
- 4658 Short-term borrowings from voluntary retirement funds and insurance organisations in foreign currency, up to one year
- 4659 Due long- and short-term borrowings from other banks in foreign currency
  - 46590 Due long- and short-term borrowings from banks in foreign currency
  - 46591 Due long- and short-term borrowings from other financial

organisations in foreign currency  
 46592 Due long- and short-term borrowings from voluntary retirement funds and insurance organisations in foreign currency

**219. Account 466 – Current maturities of foreign currency long-term borrowings from subsidiary and associated banks**

**220. Account 467 – Current maturities of foreign currency long-term borrowings from other banks**

**47 – FOREIGN CURRENCY INTEREST, FEES AND COMMISSIONS PAYABLE TO BANKS**

**221. Account 470 – Foreign currency interest payable to subsidiary and associated banks**

**222. Account 471 – Foreign currency payable to other banks**

4710 Interest payable to other banks in foreign currency  
 4711 Interest payable to other financial organisations in foreign currency  
 4712 Interest payable to voluntary retirement funds in foreign currency  
 4713 Interest payable to insurance organisations in foreign currency

**223. Account 473 – Foreign currency fees and commissions payable to subsidiary and associated banks**

**224. Account 474 – Foreign currency fees and commissions payable to other banks**

4740 Fees and commissions payable to other banks in foreign currency  
 4741 Fees and commissions payable to other financial organisations in foreign currency  
 4742 Fees and commissions payable to voluntary retirement funds in foreign currency  
 4743 Fees and commissions payable to insurance organisations in foreign currency

**48 – FOREIGN CURRENCY LONG-TERM DEPOSITS BY, LONG-TERM BORROWINGS FROM, AND OTHER FINANCIAL LIABILITIES PAYABLE TO BANKS**

**225. Account 480 – Foreign currency long-term deposits by subsidiary and associated banks**

**226. Account 481 – Foreign currency long-term deposits by other banks**

4810 Long-term deposits by other banks in foreign currency  
 4811 Long-term deposits by other financial organisations in foreign currency  
 4812 Long-term deposits by voluntary retirement funds in foreign currency  
 4813 Long-term deposits by insurance organisations in foreign currency

**227. Account 482 – Current maturities of foreign currency long-term deposits by banks**

**228. Account 483 – Foreign currency long-term borrowings from subsidiary**

**and associated banks****229. Account 484 – Foreign currency long-term borrowings from other banks**

- 4840 Long-term borrowings from other banks in foreign currency
- 4841 Long-term borrowings from other financial organisations in foreign currency
- 4842 Long-term borrowings from voluntary retirement funds in foreign currency
- 4843 Long-term borrowings from insurance organisations in foreign currency

**230. Account 486 – Current maturities of foreign currency long-term borrowings from banks****231. Account 487 – Other foreign currency financial liabilities payable to subsidiary and associated banks**

- 4870 Other short-term financial liabilities payable to subsidiary and associated banks in foreign currency
- 4871 Other long-term financial liabilities payable to subsidiary and associated banks in foreign currency
- 4879 Due other short- and long-term liabilities payable to subsidiary and associated banks in foreign currency

**232. Account 488 – Other foreign currency financial liabilities payable to other banks**

- 4883 Liabilities payable to the National Bank of Serbia for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in foreign currency
- 4884 Liabilities payable to banks for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in foreign currency
- 4885 Liabilities payable to the National Bank of Serbia for allocated portion of foreign exchange inflow
- 4888 Other liabilities payable to other banks in foreign currency
  - 48880 Other short-term liabilities payable to other banks in foreign currency
  - 48881 Other long-term liabilities payable to other banks in foreign currency
- 4889 Due other financial liabilities payable to other banks in foreign currency
  - 48893 Due liabilities payable to the National Bank of Serbia for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in foreign currency
  - 48894 Due liabilities payable to banks for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in foreign currency
  - 48895 Due liabilities payable to the National Bank of Serbia for allocated portion of foreign exchange inflow
  - 48898 Due other financial liabilities payable to other banks in foreign currency

**49 – FOREIGN CURRENCY INTERNAL LIABILITIES****CLASS 5****50 – DINAR DEMAND DEPOSITS BY CLIENTS****233. Account 500 – Dinar transaction deposits, corporate**

- 5000 Transaction deposits in dinars, public enterprises
- 5001 Transaction deposits in dinars, other enterprises

**234. Account 501 – Dinar transaction deposits, public sector**

- 5010 Transaction deposits in dinars, State Union of Serbia and Montenegro
  - 50100 Transaction deposits in dinars, State Union of Serbia and Montenegro – budget
  - 50101 Transaction deposits in dinars, State Union of Serbia and Montenegro – federal agencies
  - 50102 Transaction deposits in dinars, State Union of Serbia and Montenegro – federal funds
  - 50103 Transaction deposits in dinars, State Union of Serbia and Montenegro – other transaction deposits
- 5011 Transaction deposits in dinars, Republic of Serbia
  - 50110 Transaction deposits in dinars, Republic of Serbia – budget
  - 50111 Transaction deposits in dinars, Republic of Serbia – republic agencies
  - 50112 Transaction deposits in dinars, Republic of Serbia – republic funds
  - 50113 Transaction deposits in dinars, Republic of Serbia – privatisation proceeds
  - 50114 Transaction deposits in dinars – Republic of Serbia – other transaction deposits
- 5012 Transaction deposits in dinars, local self-government
  - 50120 Transaction deposits in dinars, local self-government – budget
  - 50121 Transaction deposits in dinars, local self-government – self-government agencies
  - 50122 Transaction deposits in dinars, local self-government – self-government funds
  - 50123 Transaction deposits in dinars, local self-government – other transaction deposits
- 5013 Transaction deposits in dinars, Republic of Serbia – statutory social security

**235. Account 502 – Dinar transaction deposits, households**

- 5020 Current accounts in dinars, individuals
- 5021 Current accounts in dinars, entrepreneurs
- 5022 Giro accounts in dinars, individuals
- 5023 Giro accounts in dinars, entrepreneurs
- 5024 Other transaction deposits in dinars, households
  - 50240 Other transactions deposits in dinars, individuals
  - 50241 Other transactions deposits in dinars, entrepreneurs

**236. Account 503 – Dinar transaction deposits, foreign entities**

- 5030 Transaction deposits in dinars, foreign banks
- 5031 Transaction deposits in dinars, foreign legal entities
- 5032 Transaction deposits in dinars, foreign legal individuals

**237. Account 504 – Dinar transaction deposits, other clients**

- 5040 Transaction deposits in dinars, clients in the area of health service
- 5041 Transaction deposits in dinars, clients in the area of education
- 5042 Transaction deposits in dinars, other clients in the area of social activities
- 5043 Transaction deposits in dinars, clients in rehabilitation
- 5044 Designated transaction deposits, court deposits, sickness leave benefits, and other deposits in dinars
- 5045 Transaction deposits in dinars, foreign representative offices

**238. Account 505 – Other dinar demand deposits, corporate**

- 5050 Other demand deposits in dinars, public enterprises
- 5051 Other demand deposits in dinars, other enterprises

**239. Account 506 – Other dinar demand deposits, public sector**

- 5060 Other demand deposits in dinars, State Union of Serbia and Montenegro
- 5061 Other demand deposits in dinars, Republic of Serbia – budget and other funds
- 5062 Other demand deposits in dinars, local self-government
- 5063 Other demand deposits in dinars, Republic of Serbia – statutory social security

**240. Account 507 – Other dinar demand deposits, households**

- 5070 Savings deposits in dinars, individuals
- 5071 Savings deposits in dinars, entrepreneurs
- 5072 Other demand deposits in dinars, households
  - 50720 Other demand deposits in dinars, individuals
  - 50721 Other demand deposits in dinars, entrepreneurs

**241. Account 508 – Other dinar demand deposits, foreign entities**

- 5080 Other demand deposits in dinars, foreign banks
- 5081 Other demand deposits in dinars, foreign legal entities
- 5082 Other demand deposits in dinars, foreign individuals

**242. Account 509 – Other dinar demand deposits, other clients**

- 5090 Other demand deposits in dinars, clients in the area of health service
- 5091 Other demand deposits in dinars, clients in the area of education
- 5092 Other demand deposits in dinars, other clients

**51 – DINAR SHORT-TERM DEPOSITS BY CLIENTS****243. Account 510 – Dinar short-term deposits, corporate**

- 5100 Short-term deposits in dinars by public enterprises, up to three months
- 5101 Short-term deposits in dinars by other enterprises, up to three months
- 5102 Short-term deposits in dinars by public enterprises, up to six months
- 5103 Short-term deposits in dinars by other enterprises, up to six months
- 5104 Short-term deposits in dinars by public enterprises, up to one year
- 5105 Short-term deposits in dinars by other enterprises, up to one year

**244. Account 511 – Dinar short-term deposits, public sector**

- 5110 Short-term deposits in dinars by the State Union of Serbia and Montenegro, up to three months
- 5111 Short-term deposits in dinars by the Republic of Serbia, up to three months
  - 51110 Short-term deposits in dinars by the Republic of Serbia – budget and other funds, up to three months
  - 51111 Short-term deposits in dinars by the Republic of Serbia – statutory social security, up to three months
- 5112 Short-term deposits in dinars by local self-government, up to three months
- 5113 Short-term deposits in dinars by the State Union of Serbia and Montenegro, up to six months
- 5114 Short-term deposits in dinars by the Republic of Serbia, up to six months
  - 51140 Short-term deposits in dinars by the Republic of Serbia – budget and other funds, up to six months
  - 51141 Short-term deposits in dinars by the Republic of Serbia – statutory social security, up to six months
- 5115 Short-term deposits in dinars by local self-government, up to six months
- 5116 Short-term deposits in dinars by the State Union of Serbia and Montenegro, up to one year
- 5117 Short-term deposits in dinars by the Republic of Serbia, up to one year
  - 51170 Short-term deposits in dinars by the Republic of Serbia

- budget and other funds, up to one year
- 51171 Short-term deposits in dinars by the Republic of Serbia
  - statutory social security, up to one year
- 5118 Short-term deposits in dinars by local self-government, up to one year

#### **245. Account 512 – Dinar short-term deposits, households**

- 5120 Short-term deposits in dinars by households, up to three months
  - 51200 Short-term deposits in dinars by individuals, up to three months
  - 51201 Short-term deposits in dinars by entrepreneurs, up to three months
- 5121 Short-term deposits in dinars by households, up to six months
  - 51210 Short-term deposits in dinars by individuals, up to six months
  - 51211 Short-term deposits in dinars by entrepreneurs, up to six months
- 5122 Short-term deposits in dinars by households, up to one year
  - 51220 Short-term deposits in dinars by individuals, up to one year
  - 51221 Short-term deposits in dinars by entrepreneurs, up to one year

#### **246. Account 513 – Dinar short-term deposits, foreign entities**

- 5130 Short-term deposits in dinars by foreign banks, up to three months
- 5131 Short-term deposits in dinars by other foreign entities, up to three months
  - 51310 Short-term deposits in dinars by foreign legal entities, up to three months
  - 51311 Short-term deposits in dinars by foreign individuals, up to three months
- 5132 Short-term deposits in dinars by foreign banks, up to six months
- 5133 Short-term deposits in dinars by other foreign entities, up to six months
  - 51330 Short-term deposits in dinars by foreign legal entities, up to six months
  - 51331 Short-term deposits in dinars by foreign individuals, up to six months
- 5134 Short-term deposits in dinars by foreign banks, up to one year
- 5135 Short-term deposits in dinars by other foreign entities, up to one year
  - 51350 Short-term deposits in dinars by foreign legal entities, up to one year
  - 51351 Short-term deposits in dinars by foreign individuals,

up to one year

**247. Account 514 – Dinar short-term deposits, other clients**

- 5140 Short-term deposits in dinars by clients in the area of health service, up to three months
- 5141 Short-term deposits in dinars by clients in the area of education, up to three months
- 5142 Short-term deposits in dinars by other clients, up to three months
- 5143 Short-term deposits in dinars by clients in the area of health service, up to six months
- 5144 Short-term deposits in dinars by clients in the area of education, up to six months
- 5145 Short-term deposits in dinars by other clients, up to six months
- 5146 Short-term deposits in dinars by clients in the area of health service, up to one year
- 5147 Short-term deposits in dinars by clients in the area of education, up to one year
- 5148 Short-term deposits in dinars by other clients, up to one year

**248. Account 515 – Current maturities of dinar long-term deposits by clients**

**52 – DINAR SHORT-TERM BORROWINGS FROM, AND INTEREST, FEES AND COMMISSIONS PAYABLE TO CLIENTS**

**249. Account 521 – Dinar short-term borrowings from public sector**

- 5210 Short-term borrowings in dinars from the State Union of Serbia and Montenegro, up to three months
- 5211 Short-term borrowings in dinars from the Republic of Serbia, up to three months
  - 52110 Short-term borrowings in dinars from the Republic of Serbia – budget and other funds, up to three months
  - 52111 Short-term borrowings in dinars from the Republic of Serbia – statutory social security, up to three months
- 5212 Short-term borrowings in dinars from local self-government, up to three months
- 5213 Short-term borrowings in dinars from the State Union of Serbia and Montenegro, up to six months
- 5214 Short-term borrowings in dinars from the Republic of Serbia, up to six months
  - 52140 Short-term borrowings in dinars from the Republic of Serbia – budget and other funds, up to six months
  - 52141 Short-term borrowings in dinars from the Republic of Serbia – statutory social security, up to six months
- 5215 Short-term borrowings in dinars from local self-government, up to six months
- 5216 Short-term borrowings in dinars from the State Union of Serbia and Montenegro, up to one year
- 5217 Short-term borrowings in dinars from the Republic of Serbia, up to one year
  - 52170 Short-term borrowings in dinars from the Republic of Serbia – budget and other funds, up to one year



- 52171 Short-term borrowings in dinars from the Republic of Serbia  
– statutory social security, up to one year
- 5218 Short-term borrowings in dinars from local self-government,  
up to one year

#### **250. Account 522 – Dinar short-term borrowings from foreign entities**

- 5220 Short-term borrowings in dinars from foreign banks,  
up to three months
- 5221 Short-term borrowings in dinars from other foreign entities,  
up to three months
  - 52210 Short-term borrowings in dinars from foreign legal entities,  
up to three months
  - 52211 Short-term borrowings in dinars from foreign individuals,  
up to three months
- 5222 Short-term borrowings in dinars from foreign banks,  
up to six months
- 5223 Short-term borrowings in dinars from other foreign entities,  
up to six months
  - 52230 Short-term borrowings in dinars from foreign legal entities,  
up to six months
  - 52231 Short-term borrowings in dinars from foreign individuals,  
up to six months
- 5224 Short-term borrowings in dinars from foreign banks,  
up to one year
- 5225 Short-term borrowings in dinars from other foreign entities,  
up to six one year
  - 52250 Short-term borrowings in dinars from foreign legal entities,  
up to one year
  - 52251 Short-term borrowings in dinars from foreign individuals,  
up to one year

#### **251. Account 523 – Dinar short-term borrowings from other clients**

- 5230 Short-term borrowings in dinars from clients in the area of  
health service, up to three months
- 5231 Short-term borrowings in dinars from clients in the area of  
education, up to three months
- 5232 Short-term borrowings in dinars from other clients,  
up to three months
- 5233 Short-term borrowings in dinars from clients in the area of  
health service, up to six months
- 5234 Short-term borrowings in dinars from clients in the area of  
education, up to six months
- 5235 Short-term borrowings in dinars from other clients,  
up to six months
- 5236 Short-term borrowings in dinars from clients in the area of  
health service, up to one year
- 5237 Short-term borrowings in dinars from clients in the area of  
education, up to one year
- 5238 Short-term borrowings in dinars from other clients,

up to one year

**252. Account 524 – Current maturities of dinar long-term borrowings from clients**

**253. Account 525 – Dinar interest payable, corporate**

5250 Interest payable to public enterprises in dinars

5251 Interest payable to other enterprises in dinars

**254. Account 526 – Dinar interest payable, public sector**

5260 Interest payable to the State Union of Serbia and Montenegro in dinars

5261 Interest payable to the Republic of Serbia in dinars  
– budget and other funds

5262 Interest payable to local self-government in dinars

5263 Interest payable to the Republic of Serbia in dinars  
– statutory social security

**255. Account 527 – Dinar interest payable, foreign entities**

5270 Interest payable to foreign banks in dinars

5271 Interest payable to foreign legal entities in dinars

5272 Interest payable to foreign individuals in dinars

**256. Account 528 – Dinar interest payable, other clients**

5280 Interest payable to clients in the area of health service in dinars

5281 Interest payable to clients in the area of education in dinars

5282 Interest payable to individuals on current accounts in dinars

5283 Interest payable to individuals on giro current accounts in dinars

5284 Interest payable to entrepreneurs on giro current accounts in dinars

5285 Interest payable to retail savings deposits in dinars

52850 Interest payable to individuals on savings accounts in dinars

52851 Interest payable to entrepreneurs on savings accounts in dinars

5286 Interest payable on other retail deposits in dinars

52860 Interest payable to individuals on other demand deposits in dinars

52861 Interest payable to entrepreneurs on other demand deposits  
in dinars

5289 Interest payable to other clients in dinars

**257. Account 529 – Dinar fees and commissions payable to clients**

5290 Fees and commissions payable to public enterprises in dinars

5291 Fees and commissions payable to other enterprises in dinars

5292 Fees and commissions payable to the State Union of Serbia  
and Montenegro in dinars

5293 Fees and commissions payable to the Republic of Serbia in dinars

52930 Fees and commissions payable to the Republic of Serbia  
in dinars – budget and other funds

52931 Fees and commissions payable to the Republic of Serbia  
in dinars – statutory social security

5294 Fees and commissions payable to local self-government in dinars

5295 Fees and commissions payable to foreign banks in dinars

- 5296 Fees and commissions payable to other foreign entities in dinars
  - 52960 Fees and commissions payable to foreign legal entities in dinars
  - 52961 Fees and commissions payable to foreign individuals in dinars
- 5297 Fees and commissions payable to clients in the area of health service in dinars
- 5298 Fees and commissions payable to clients in the area of education in dinars
- 5299 Fees and commissions payable to other clients in dinars

### **53 – DINAR LONG-TERM DEPOSITS BY, LONG-TERM BORROWINGS FROM, AND OTHER FINANCIAL LIABILITIES PAYABLE TO CLIENTS**

#### **258. Account 530 – Dinar long-term deposits, corporate**

- 5300 Long-term deposits by public enterprises in dinars
- 5301 Long-term deposits by other enterprises in dinars

#### **259. Account 531 – Dinar long-term deposits, public sector**

- 5310 Long-term deposits by the State Union of Serbia and Montenegro in dinars
- 5311 Long-term deposits by the Republic of Serbia in dinars – budget and other funds
- 5312 Long-term deposits by local self-government in dinars
- 5313 Long-term deposits by the Republic of Serbia in dinars – statutory social security

#### **260. Account 532 – Dinar long-term deposits, households**

- 5320 Long-term deposits by individuals in dinars
- 5321 Long-term deposits by entrepreneurs in dinars

#### **261. Account 533 – Dinar long-term deposits, other clients**

- 5330 Long-term deposits by clients in the area of health service in dinars
- 5331 Long-term deposits by clients in the area of education in dinars
- 5332 Long-term deposits by other clients in dinars
- 5334 Long-term deposits by foreign entities in dinars

#### **262. Account 534 – Current maturities of dinar long-term deposits by clients**

#### **263. Account 535 – Dinar long-term borrowings from public sector**

- 5350 Long-term borrowings from the State Union of Serbia and Montenegro in dinars
- 5351 Long-term borrowings from the Republic of Serbia in dinars
- 5352 Long-term borrowings from local self-government in dinars

#### **264. Account 536 – Dinar long-term borrowings from foreign entities**

- 5360 Long-term borrowings from foreign banks in dinars
- 5361 Long-term borrowings from other foreign entities in dinars

**265. Account 537 – Dinar long-term borrowings from other clients**

- 5370 Long-term borrowings from clients in the area of health service in dinars
- 5371 Long-term borrowings from clients in the area of education in dinars
- 5372 Long-term borrowings from other clients in dinars

**266. Account 538 – Current maturities of dinar long-term borrowings from clients**

**267. Account 539 – Other dinar financial liabilities payable to clients**

- 5390 Liabilities for cheques in dinars
  - 53900 Liabilities for cheques in dinars, corporate
  - 53901 Liabilities for cheques in dinars, public sector
  - 53902 Liabilities for cheques in dinars, households
  - 53903 Liabilities for cheques in dinars, foreign entities
  - 53904 Liabilities for cheques in dinars, other clients
- 5391 Liabilities for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in dinars, corporate
- 5392 Liabilities for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in dinars, public sector
- 5393 Liabilities for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in dinars, foreign entities
- 5394 Liabilities for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in dinars, other clients
- 5395 Liabilities for retail payment transactions in dinars
- 5396 Liabilities in dinars for unallocated international payments received
  - 53960 Liabilities in dinars for unallocated international payments received, corporate
  - 53961 Liabilities in dinars for unallocated international payments received, public sector
  - 53962 Liabilities in dinars for unallocated international payments received, households
  - 53963 Liabilities in dinars for unallocated international payments received, foreign entities
  - 53964 Liabilities in dinars for unallocated international payments received, other clients
- 5397 Other short-term financial liabilities in dinars
  - 53970 Other short-term financial liabilities in dinars, corporate
  - 53971 Other short-term financial liabilities in dinars, public sector
  - 53972 Other short-term financial liabilities in dinars, households
  - 53973 Other short-term financial liabilities in dinars, foreign entities
  - 53974 Other short-term financial liabilities in dinars, other clients
- 5398 Other short-term financial liabilities in dinars
  - 53980 Other long-term financial liabilities in dinars, corporate

- 53981 Other long-term financial liabilities in dinars, public sector
- 53982 Other long-term financial liabilities in dinars, households
- 53983 Other long-term financial liabilities in dinars, foreign entities
- 53984 Other long-term financial liabilities in dinars, other clients
- 5399 Due other financial liabilities in dinars payable to clients
  - 53990 Due other financial liabilities in dinars, corporate
  - 53991 Due other financial liabilities in dinars, public sector
  - 53992 Due other financial liabilities in dinars, households
  - 53993 Due other financial liabilities in dinars, foreign entities
  - 53994 Due other financial liabilities in dinars, other clients
  - 53995 Due liabilities for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in dinars, corporate
  - 53996 Due liabilities for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in dinars, public sector
  - 53997 Due liabilities for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in dinars, foreign entities
  - 53998 Due liabilities for repurchase transactions under repurchase agreements for securities sold with agreed repurchase obligation in dinars, other clients

## **54 – FOREIGN CURRENCY DEMAND DEPOSITS BY CLIENTS**

### **268. Account 540 – Foreign currency transaction deposits, corporate**

- 5400 Foreign currency accounts, public enterprises
- 5401 Foreign currency accounts, other enterprises
- 5402 Foreign currency accounts of other enterprises for internationally contracted capital works
- 5403 Foreign currency accounts, consignment stocks
- 5404 Foreign currency accounts, duty-free shops
- 5405 Foreign currency accounts, for intermediary transactions
- 5406 Foreign currency accounts, for agency transactions and transactions in representing foreign entities
- 5407 Foreign currency accounts for payment card licensee transactions
- 5408 Foreign currency accounts for transactions under long-term business cooperation
  - 54090 Designated foreign currency accounts for receipt of proceeds from sold bonds, public enterprises
  - 54091 Designated foreign currency accounts for funds provided to buy bonds, public enterprises
  - 54092 Designated foreign currency accounts for receipt of proceeds from sold bonds, other enterprises
  - 54093 Designated foreign currency accounts for funds provided to buy bonds, other enterprises
  - 54098 Other designated foreign currency accounts, public enterprises
  - 54099 Other designated foreign currency accounts, other enterprises

### **269. Account 541 – Foreign currency transaction deposits, public sector**

- 5410 Foreign currency accounts, State Union of Serbia and Montenegro
  - 54100 Foreign currency accounts, State Union of Serbia and Montenegro – budget
  - 54101 Foreign currency accounts, State Union of Serbia and Montenegro – federal agencies
  - 54102 Foreign currency accounts, State Union of Serbia and Montenegro – federal funds
  - 54103 Foreign currency accounts, State Union of Serbia and Montenegro – other transaction deposits
- 5411 Foreign currency accounts, Republic of Serbia
  - 54110 Foreign currency accounts, Republic of Serbia – budget
  - 54111 Foreign currency accounts, Republic of Serbia – republic agencies
  - 54112 Foreign currency accounts, Republic of Serbia – republic funds
  - 54113 Foreign currency accounts, Republic of Serbia – privatisation proceeds
  - 54114 Foreign currency accounts, Republic of Serbia – other transaction deposits
- 5412 Foreign currency accounts, local self-government
  - 54120 Foreign currency accounts, local self-government – budget
  - 54121 Foreign currency accounts, local self-government – agencies
  - 54122 Foreign currency accounts, local self-government – funds
  - 54123 Foreign currency accounts, local self-government – other transaction deposits
- 5413 Foreign currency accounts, Republic of Serbia – statutory social security
- 5419 Designated foreign currency accounts, public sector
  - 54190 Designated foreign currency accounts of the State Union of Serbia and Montenegro for receipt of proceeds from sold bonds
  - 54191 Designated foreign currency accounts of the State Union of Serbia and Montenegro for funds provided to buy bonds
  - 54192 Designated foreign currency accounts of the Republic of Serbia for receipt of proceeds from sold bonds
  - 54193 Designated foreign currency accounts of the Republic of Serbia for funds provided to buy bonds
  - 54194 Designated foreign currency accounts of local self-government for receipt of proceeds from sold bonds
  - 54195 Designated foreign currency accounts of local self-government for funds provided to buy bonds
  - 54197 Other designated foreign currency accounts, State Union of Serbia and Montenegro
  - 54198 Other designated foreign currency accounts, Republic of Serbia
  - 54199 Other designated foreign currency accounts, local self-government

## **270. Account 542 – Foreign currency transaction deposits, households**

- 5420 Foreign currency current accounts, individuals
- 5421 Foreign currency current accounts, entrepreneurs
  - 54210 Foreign currency current accounts, entrepreneurs
  - 54211 Designated foreign currency accounts of entrepreneurs for receipt of proceeds from sold bonds
  - 54212 Designated foreign currency accounts of entrepreneurs

- for funds provided to buy bonds
- 5422 Foreign currency accounts, individuals
- 5423 Foreign currency accounts, entrepreneurs
- 5426 Other transaction deposits in foreign currency, households
  - 54260 Other transaction deposits in foreign currency, individuals
  - 54261 Other transaction deposits in foreign currency, entrepreneurs
- 5427 Foreign currency current accounts if individuals for savings deposited before June 30, 2001
  - 54270 Foreign currency current accounts of individuals for savings deposited after June 30, 2001
  - 54271 Designated foreign currency savings accounts of individuals for receipt of proceeds from sold bonds
  - 54272 Designated foreign currency savings accounts of individuals for funds provided to buy bonds
- 5428 Foreign currency accounts of funds and foundations, legacy estates and trusts, humanitarian organisations and civic associations for savings deposited after June 30, 2001
  - 54280 Foreign currency accounts of funds and foundations, legacy estates and trusts, humanitarian organisations and civic associations for savings deposited after June 30, 2001
  - 54281 Designated foreign currency accounts of funds and foundations, legacy estates and trusts, humanitarian organisations and civic associations for funds provided to buy bonds
  - 54282 Designated foreign currency accounts of funds and foundations, legacy estates and trusts, humanitarian organisations and civic associations for receipt of proceeds from sold bonds

#### **271. Account 543 – Foreign currency transaction deposits, foreign entities**

- 5430 Foreign currency accounts, foreign banks
  - 54300 Foreign currency accounts, foreign banks
  - 54301 Designated foreign currency accounts for receipt of proceeds from sold bonds, foreign banks
  - 54302 Designated foreign currency accounts for funds provided to buy bonds, foreign banks
- 5431 Foreign currency accounts, other foreign legal entities
  - 54310 Foreign currency accounts, other foreign legal entities
  - 54311 Designated foreign currency accounts for receipt of proceeds from sold bonds, other foreign legal entities
  - 54312 Designated foreign currency accounts for funds provided to buy bonds, other foreign legal entities
- 5432 Foreign currency accounts of foreign individuals for savings deposited after June 30, 2001
- 5439 Credit balances in foreign currency accounts with foreign banks

#### **272. Account 544 – Foreign currency transaction deposits, other clients**

- 5440 Foreign currency accounts, clients in the area of health service
- 5441 Foreign currency accounts, clients in the area of education
- 5443 Foreign currency accounts, other clients
- 5445 Foreign currency accounts, foreign representative offices

- 5449 Designated foreign currency accounts, other clients
  - 54490 Designated foreign currency accounts for receipt of proceeds from sold bonds, clients in the area of health service
  - 54491 Designated foreign currency accounts for funds provided to buy bonds, clients in the area of health service
  - 54492 Designated foreign currency accounts for receipt of proceeds from sold bonds, clients in the area of education
  - 54493 Designated foreign currency accounts for funds provided to buy bonds, clients in the area of education
  - 54494 Designated foreign currency accounts for receipt of proceeds from sold bonds, other clients
  - 54495 Designated foreign currency accounts for funds provided to buy bonds, other clients

**273. Account 545 – Other foreign currency demand deposits, corporate**

- 5450 Other demand deposits in foreign currency, public enterprises
- 5451 Other demand deposits in foreign currency, other enterprises

**274. Account 546 – Other foreign currency demand deposits, public sector**

- 5460 Other demand deposits in foreign currency, State Union of Serbia and Montenegro
- 5461 Other demand deposits in foreign currency, Republic of Serbia – budget and other funds
- 5462 Other demand deposits in foreign currency, local self-government
- 5463 Other demand deposits in foreign currency, Republic of Serbia – statutory social security

**275. Account 547 – Other foreign currency demand deposits, households**

- 5470 Foreign currency savings deposits, individuals
- 5471 Foreign currency savings deposits, entrepreneurs
- 5474 Other foreign currency demand deposits, households
- 5475 Foreign currency savings deposited after June 30, 2002, individuals
- 5476 Designated foreign currency savings deposited after June 30, 2002, individuals

**276. Account 548 – Other foreign currency demand deposits, foreign entities**

- 5480 Other demand deposits in foreign currency, foreign banks
- 5481 Other demand deposits in foreign currency, other foreign legal entities
- 5482 Other demand deposits by foreign individuals made after June 30, 2001

**277. Account 549 – Other foreign currency demand deposits, other clients**

- 5490 Other demand deposits in foreign currency, clients in the area of health service
- 5491 Other demand deposits in foreign currency, clients in the area of education
- 5492 Other demand deposits in foreign currency, other clients



## **55 – FOREIGN CURRENCY SHORT-TERM DEPOSITS BY CLIENTS**

### **278. Account 550 – Foreign currency short-term deposits, corporate**

- 5500 Short-term deposits in foreign currency by public enterprises, up to three months
- 5501 Short-term deposits in foreign currency by other enterprises, up to three months
- 5502 Short-term deposits in foreign currency by public enterprises, up to six months
- 5503 Short-term deposits in foreign currency by other enterprises, up to six months
- 5504 Short-term deposits in foreign currency by public enterprises, up to one year
- 5505 Short-term deposits in foreign currency by other enterprises, up to one year
- 5506 Short-term deposits for coverage under documentary credits, guarantees and other sureties in foreign currency, corporate
  - 55060 Short-term deposits as coverage for documentary credits, guarantees and other sureties in foreign currency, public enterprises
  - 55061 Short-term deposits as coverage for documentary credits, guarantees and other sureties in foreign currency, other enterprises
- 5507 Short-term deposits as coverage for transfers and documentary collections in foreign currency, corporate
  - 55070 Short-term deposits as coverage for transfers and documentary collections in foreign currency, public enterprises
  - 55071 Short-term deposits as coverage for transfers and documentary collections in foreign currency, other enterprises
- 5508 Short-term deposits as coverage for payment cards in foreign currency, corporate
  - 55080 Short-term deposits as coverage for payment cards in foreign currency, public enterprises
  - 55081 Short-term deposits as coverage for payment cards in foreign currency, other enterprises

### **279. Account 551 – Foreign currency short-term deposits, public sector**

- 5510 Short-term deposits in foreign currency by the State Union of Serbia and Montenegro, up to three months
- 5511 Short-term deposits in foreign currency by the Republic of Serbia, up to three months
  - 55110 Short-term deposits in foreign currency by the Republic of Serbia – budget and other funds, up to three months
  - 55111 Short-term deposits in foreign currency by the Republic of Serbia – statutory social security, up to three months
- 5512 Short-term deposits in foreign currency by local self-government, up to three months
- 5513 Short-term deposits in foreign currency by the State Union of Serbia and Montenegro, up to six months

- 5514 Short-term deposits in foreign currency by the Republic of Serbia, up to six months
  - 55140 Short-term deposits in foreign currency by the Republic of Serbia – budget and other funds, up to six months
  - 55141 Short-term deposits in foreign currency by the Republic of Serbia – statutory social security, up to six months
- 5516 Short-term deposits in foreign currency by local self-government, up to six months
- 5517 Short-term deposits in foreign currency by the State Union of Serbia and Montenegro, up to one year
- 5514 Short-term deposits in foreign currency by the Republic of Serbia, up to one year
  - 55170 Short-term deposits in foreign currency by the Republic of Serbia – budget and other funds, up to one year
  - 55171 Short-term deposits in foreign currency by the Republic of Serbia – statutory social security, up to one year
- 5518 Short-term deposits in foreign currency by local self-government, up to one year

#### **280. Account 552 – Foreign currency short-term deposits, households**

- 5520 Short-term deposits in foreign currency by households, up to three months
- 5521 Short-term deposits in foreign currency by households, up to six months
- 5522 Short-term deposits in foreign currency by households, up to one year
- 5524 Short-term deposits in foreign currency by individuals, up to three months, made after June 30, 2001
- 5525 Short-term deposits in foreign currency by individuals, up to six months, made after June 30, 2001
- 5526 Short-term deposits in foreign currency by individuals, up to one year, made after June 30, 2001
- 5527 Designated short-term deposits in foreign currency by individuals, up to three months, made after June 30, 2001
- 5528 Designated short-term deposits in foreign currency by individuals, up to six months, made after June 30, 2001
- 5529 Designated short-term deposits in foreign currency by individuals, up to one year, made after June 30, 2001

#### **281. Account 553 – Foreign currency short-term deposits, foreign entities**

- 5530 Short-term deposits in foreign currency by foreign banks, up to three months
- 5531 Short-term deposits in foreign currency by other foreign entities, up to three months
- 5532 Short-term deposits in foreign currency by foreign banks, up to six months
- 5533 Short-term deposits in foreign currency by other foreign entities, up to six months
- 5534 Short-term deposits in foreign currency by foreign banks,

up to one year

- 5535 Short-term deposits in foreign currency by other foreign entities, up to one year
- 5536 Short-term deposits in foreign currency by foreign individuals, up to three months, made after June 30, 2001
- 5537 Short-term deposits in foreign currency by foreign individuals, up to six months, made after June 30, 2001
- 5538 Short-term deposits in foreign currency by foreign individuals, up to one year, made after June 30, 2001
- 5539 Designated short-term deposits in foreign currency by foreign individuals, up to one year, made after June 30, 2001

**282. Account 554 – Foreign currency short-term deposits, other clients**

- 5540 Short-term deposits in foreign currency by clients in the area of health service, up to three months
- 5541 Short-term deposits in foreign currency by clients in the area of education, up to three months
- 5542 Short-term deposits in foreign currency by other clients, up to three months
- 5543 Short-term deposits in foreign currency by clients in the area of health service, up to six months
- 5544 Short-term deposits in foreign currency by clients in the area of education, up to six months
- 5545 Short-term deposits in foreign currency by other clients, up to six months
- 5546 Short-term deposits in foreign currency by clients in the area of health service, up to one year
- 5547 Short-term deposits in foreign currency by clients in the area of education, up to one year
- 5548 Short-term deposits in foreign currency by other clients, up to one year

**283. Account 555 – Current maturities of foreign currency long-term deposits by clients**

**56 – FOREIGN CURRENCY SHORT-TERM BORROWINGS FROM, AND INTEREST, FEES AND COMMISSIONS PAYABLE TO CLIENTS**

**284. Account 561 – Foreign currency short-term borrowings from public sector**

- 5610 Short-term borrowings in foreign currency from the State Union of Serbia and Montenegro, up to three months
- 5611 Short-term borrowings in foreign currency from the Republic of Serbia, up to three months
- 5612 Short-term borrowings in foreign currency from local self-government, up to three months
- 5613 Short-term borrowings in foreign currency from the State Union of Serbia and Montenegro, up to six months
- 5614 Short-term borrowings in foreign currency from the Republic of Serbia, up to six months

- 5615 Short-term borrowings in foreign currency from local self-government, up to six months
- 5616 Short-term borrowings in foreign currency from the State Union of Serbia and Montenegro, up to one year
- 5617 Short-term borrowings in foreign currency from the Republic of Serbia, up to one year
- 5618 Short-term borrowings in foreign currency from local self-government, up to one year

**285. Account 562 – Foreign currency short-term borrowings from foreign entities**

- 5620 Short-term borrowings in foreign currency from foreign banks, up to three months
- 5621 Short-term borrowings in foreign currency from other foreign entities, up to three months
- 5622 Short-term borrowings in foreign currency from foreign banks, up to six months
- 5623 Short-term borrowings in foreign currency from other foreign entities, up to six months
- 5624 Short-term borrowings in foreign currency from foreign banks, up to one year
- 5625 Short-term borrowings in foreign currency from other foreign entities, up to six one year

**286. Account 563 – Foreign currency short-term borrowings from other clients**

- 5630 Short-term borrowings in foreign currency from clients in the area of health service, up to three months
- 5631 Short-term borrowings in foreign currency from clients in the area of education, up to three months
- 5632 Short-term borrowings in foreign currency from other clients, up to three months
- 5633 Short-term borrowings in foreign currency from clients in the area of health service, up to six months
- 5634 Short-term borrowings in foreign currency from clients in the area of education, up to six months
- 5635 Short-term borrowings in foreign currency from other clients, up to six months
- 5636 Short-term borrowings in foreign currency from clients in the area of health service, up to one year
- 5637 Short-term borrowings in foreign currency from clients in the area of education, up to one year
- 5638 Short-term borrowings in foreign currency from other clients, up to one year

**287. Account 564 – Current maturities of foreign currency long-term borrowings from clients**

**288. Account 565 – Foreign currency interest payable, corporate**

- 5650 Interest payable in foreign currency, public enterprises

5651 Interest payable in foreign currency, other enterprises

**289. Account 566 – Foreign currency interest payable, public sector**

5660 Interest payable to the State Union of Serbia and Montenegro in foreign currency

5661 Interest payable to the Republic of Serbia in foreign currency – budget and other funds

5662 Interest payable to local self-government in foreign currency

5663 Interest payable to the Republic of Serbia in foreign currency – statutory social security

**290. Account 567– Foreign currency interest payable, foreign entities**

5670 Interest payable to foreign banks in foreign currency

5671 Interest payable to foreign legal entities in foreign currency

5672 Interest payable to foreign individuals in foreign currency

**291. Account 568 – Foreign currency interest payable, other clients**

5680 Interest payable to clients in the area of health service in foreign currency

5681 Interest payable to clients in the area of education in foreign currency

5682 Interest payable on retail foreign currency accounts

56820 Interest payable to individuals on foreign currency accounts

56821 Interest payable to entrepreneurs on foreign currency accounts

5683 Interest payable on retail foreign currency savings

56830 Interest payable to individuals for foreign currency savings

56831 Interest payable to entrepreneurs for foreign currency savings

5684 Interest payable on deposited retail foreign currency savings

5689 Interest payable to other clients

**292. Account 569 – Foreign currency fees and commissions payable to clients**

5690 Fees and commissions payable to public enterprises in foreign currency

5691 Fees and commissions payable to other enterprises in foreign currency

5692 Fees and commissions payable to the State Union of Serbia and Montenegro in foreign currency

5693 Fees and commissions payable to the Republic of Serbia in foreign currency

56930 Fees and commissions payable to the Republic of Serbia in foreign currency – budget and other funds

56931 Fees and commissions payable to the Republic of Serbia in foreign currency – statutory social security

5694 Fees and commissions payable to local self-government in foreign currency

5695 Fees and commissions payable to foreign banks in foreign currency

5696 Fees and commissions payable to other foreign entities in foreign currency

56960 Fees and commissions payable to foreign legal entities in foreign currency

56961 Fees and commissions payable to foreign individuals

in foreign currency

- 5697 Fees and commissions payable to clients in the area of health service in foreign currency
- 5698 Fees and commissions payable to clients in the area of education in foreign currency
- 5699 Fees and commissions payable to other clients in foreign currency

**57 – FOREIGN CURRENCY LONG-TERM DEPOSITS BY, LONG-TERM BORROWINGS FROM, AND OTHER FINANCIAL LIABILITIES PAYABLE TO CLIENTS**

**293. Account 570 – Foreign currency long-term deposits, corporate**

- 5700 Long-term deposits by public enterprises in foreign currency
- 5701 Long-term deposits by other enterprises in foreign currency

**294. Account 571 – Foreign currency long-term deposits, households**

- 5710 Long-term deposits by individuals in foreign currency
- 5711 Long-term deposits by entrepreneurs in foreign currency
- 5712 Long-term deposits by individuals in foreign currency based on deposited foreign currency savings
- 5714 Other retail long-term deposits in foreign currency
- 5715 Long-term deposits in foreign currency made by individuals after June 30, 2001
- 5716 Designated long-term deposits in foreign currency made by individuals after June 30, 2001

**295. Account 572 – Foreign currency long-term deposits, foreign entities**

- 5720 Long-term deposits by foreign banks in foreign currency
- 5721 Long-term deposits by other foreign entities in foreign currency
- 5722 Long-term deposits in foreign currency made by foreign individuals after June 30, 2001
- 5723 Designated long-term deposits in foreign currency made by foreign individuals after June 30, 2001

**296. Account 573 – Foreign currency long-term deposits, other clients**

- 5730 Long-term deposits by clients in the area of health service in foreign currency
- 5731 Long-term deposits by clients in the area of education in foreign currency
- 5732 Long-term deposits by other clients in foreign currency

**297. Account 574 – Current maturities of foreign currency long-term deposits by clients**

**298. Account 575 – Foreign currency long-term borrowings from public sector**

- 5750 Long-term borrowings from the State Union of Serbia and Montenegro in foreign currency

- 5751 Long-term borrowings from the Republic of Serbia in foreign currency
- 5752 Long-term borrowings from local self-government in foreign currency

**299. Account 576 – Foreign currency long-term borrowings from foreign entities**

- 5760 Long-term borrowings from foreign banks in foreign currency
- 5761 Long-term borrowings from other foreign entities in foreign currency

**300. Account 577 – Foreign currency long-term borrowings from other clients**

- 5770 Long-term borrowings from clients in the area of health service in foreign currency
- 5771 Long-term borrowings from clients in the area of education in foreign currency
- 5772 Long-term borrowings from other clients in foreign currency

**301. Account 578 – Current maturities of foreign currency long-term borrowings from clients**

**302. Account 579 – Other foreign currency financial liabilities payable to clients**

- 5790 Liabilities in foreign currency for unallocated payments received, legal entities and individuals
  - 57900 Liabilities in foreign currency for unallocated payments received, corporate
    - 57901 Liabilities in foreign currency for unallocated payments received, public sector
    - 57902 Liabilities in foreign currency for unallocated payments received, households
    - 57903 Liabilities in foreign currency for unallocated payments received, foreign entities
    - 57904 Liabilities in foreign currency for unallocated payments received, other clients
    - 57909 Liabilities in foreign currency for payments not made to clients against international payments received
- 5791 Liabilities in foreign currency for payments not made to clients against other payments received
  - 57910 Liabilities in foreign currency for payments not made to clients against other payments received, corporate
  - 57911 Liabilities in foreign currency for payments not made to clients against other payments received, public sector
  - 57912 Liabilities in foreign currency for payments not made to clients against other payments received, households
  - 57913 Liabilities in foreign currency for payments not made to clients against other payments received, foreign entities
  - 57914 Liabilities in foreign currency for payments not made to clients against other payments received, other clients
- 5792 Coverage received for cheques drawn in foreign currency
  - 57920 Coverage received for cheques drawn in foreign currency, corporate
  - 57921 Coverage received for cheques drawn in foreign currency, public sector

- 57922 Coverage received for cheques drawn in foreign currency, households
- 57923 Coverage received for cheques drawn in foreign currency, foreign entities
- 57924 Coverage received for cheques drawn in foreign currency, other clients
- 5793 Liabilities for short-term securities in foreign currency
  - 57930 Liabilities for short-term securities in foreign currency, corporate
  - 57931 Liabilities for short-term securities in foreign currency, public sector
  - 57932 Liabilities for short-term securities in foreign currency, households
  - 57933 Liabilities for short-term securities in foreign currency, foreign entities
  - 57934 Liabilities for short-term securities in foreign currency, other clients
- 5794 Liabilities for long-term securities in foreign currency
  - 57940 Liabilities for long-term securities in foreign currency, corporate
  - 57941 Liabilities for long-term securities in foreign currency, public sector
  - 57942 Liabilities for long-term securities in foreign currency, households
  - 57943 Liabilities for long-term securities in foreign currency, foreign entities
  - 57944 Liabilities for long-term securities in foreign currency, other clients
- 5795 Liabilities in foreign currency for payments received under futures and forward agreements
  - 57950 Liabilities in foreign currency for payments received under futures and forward agreements, corporate
  - 57951 Liabilities in foreign currency for payments received under futures and forward agreements, public sector
  - 57952 Liabilities in foreign currency for payments received under futures and forward agreements, households
  - 57953 Liabilities in foreign currency for payments received under futures and forward agreements, foreign entities
  - 57954 Liabilities in foreign currency for payments received under futures and forward agreements, other clients
- 5796 Liabilities in foreign currency for payments not made to clients against payments received under special arrangements
  - 57960 Liabilities in foreign currency for payments not made to clients against payments received under special arrangements, corporate
  - 57961 Liabilities in foreign currency for payments not made to clients against payments received under special arrangements, public sector
  - 57962 Liabilities in foreign currency for payments not made to clients against payments received under special arrangements, households
  - 57963 Liabilities in foreign currency for payments not made to clients against payments received under special arrangements, foreign entities
  - 57964 Liabilities in foreign currency for payments not made to clients against



payments received under special arrangements, other clients

- 5797 Liabilities in foreign currency for payments not made to clients against payments received under capital works payable in imported goods
  - 57970 Liabilities in foreign currency for payments not made to clients against payments received under capital works payable in imported goods, corporate
  - 57971 Liabilities in foreign currency for payments not made to clients against payments received under capital works payable in imported goods, public sector
  - 57972 Liabilities in foreign currency for payments not made to clients against payments received under capital works payable in imported goods, households
  - 57973 Liabilities in foreign currency for payments not made to clients against payments received under capital works payable in imported goods, foreign entities
  - 57974 Liabilities in foreign currency for payments not made to clients against payments received under capital works payable in imported goods, other clients
- 5798 Other short-term liabilities in foreign currency
  - 57980 Other short-term financial liabilities in foreign currency, corporate
  - 57981 Other short-term financial liabilities in foreign currency, public sector
  - 57982 Other short-term financial liabilities in foreign currency, households
  - 57983 Other short-term financial liabilities in foreign currency, foreign entities
  - 57984 Other short-term financial liabilities in foreign currency, other clients
- 5799 Other long-term financial liabilities in foreign currency
  - 57990 Other long-term financial liabilities in foreign currency, corporate
  - 57991 Other long-term financial liabilities in foreign currency, public sector
  - 57992 Other long-term financial liabilities in foreign currency, households
  - 57993 Other long-term financial liabilities in foreign currency, foreign entities
  - 57994 Other long-term financial liabilities in foreign currency, other clients

## **58 – LIABILITIES FOR SECURITIES AND OTHER LIABILITIES**

### **303. Account 580 – Liabilities for own securities**

- 5800 Liabilities for own bonds in dinars
  - 58000 Liabilities for own short-term bonds in dinars
  - 58001 Liabilities for own long-term bonds in dinars
- 5801 Liabilities for own bonds in foreign currency
  - 58010 Liabilities for own short-term bonds in foreign currency
  - 58011 Liabilities for own long-term bonds in foreign currency
- 5802 Liabilities for own bills in dinars
- 5803 Liabilities for own bills in foreign currency
- 5804 Liabilities for cash payments received under futures, forward and option agreements in dinars
  - 58040 Liabilities for cash payments received under futures agreements in dinars

- 58041 Liabilities for cash payments received under forward agreements in dinars
- 58042 Liabilities for cash payments received under option agreements in dinars
- 5805 Liabilities for cash payments received under futures, forward and option agreements in foreign currency
  - 58050 Liabilities for cash payments received under futures agreements in foreign currency
  - 58051 Liabilities for cash payments received under forward agreements in foreign currency
  - 58052 Liabilities for cash payments received under option agreements in foreign currency
- 5806 Liabilities for other own securities in dinars
  - 58060 Liabilities for other short-term own securities in dinars
  - 58061 Liabilities for other long-term own securities in dinars
- 5807 Liabilities for other own securities in foreign currency
  - 58070 Liabilities for other short-term own securities in foreign currency
  - 58071 Liabilities for other long-term own securities in foreign currency
- 5808 Interest for future accounting periods under own securities
  - 58080 Interest for future accounting periods accruable to own bonds, in dinars
  - 58081 Interest for future accounting periods accruable to own bonds, in foreign currency
  - 58082 Interest for future accounting periods accruable to own bills, in dinars
  - 58083 Interest for future accounting periods accruable to own bills, in foreign currency
  - 58086 Interest for future accounting periods accruable to other own securities, in dinars
  - 58087 Interest for future accounting periods accruable to other own securities, in foreign currency
- 5809 Discrepancies between market and selling value of own securities
  - 58090 Discrepancies between market and selling value of own bonds in dinars
  - 58091 Discrepancies between market and selling value of own bonds in foreign currency
  - 58092 Discrepancies between market and selling value of own bills in dinars
  - 58093 Discrepancies between market and selling value of own bills in foreign currency
  - 58096 Discrepancies between market and selling value of other own securities in dinars
  - 58097 Discrepancies between market and selling value of other own securities in foreign currency

### **304. Account 581– Liabilities for other securities**

- 5810 Liabilities for other short-term bonds in dinars
- 5811 Liabilities for other short-term bonds in foreign currency
- 5812 Liabilities for other long-term bonds in dinars
- 5813 Liabilities for other long-term bonds in foreign currency
- 5814 Liabilities for other bills in dinars

- 5815 Liabilities for other bills in foreign currency
- 5816 Liabilities for other securities in dinars
  - 58160 Liabilities for other short-term securities in dinars
  - 58161 Liabilities for other long-term securities in dinars
- 5817 Liabilities for other securities in foreign currency
  - 58170 Liabilities for other short-term securities in foreign currency
  - 58171 Liabilities for other long-term securities in foreign currency
- 5818 Liabilities under other securities
  - 58180 Interest for future accounting periods accruable to other short-term bonds in dinars
  - 58181 Interest for future accounting periods accruable to other short-term bonds in foreign currency
  - 58182 Interest for future accounting periods accruable to other long-term bonds in dinars
  - 58183 Interest for future accounting periods accruable to other long-term bonds in foreign currency
  - 58184 Interest for future accounting periods accruable to other bills in dinars
  - 58185 Interest for future accounting periods accruable to other bills in foreign currency
  - 58186 Interest for future accounting periods accruable to other securities in dinars
  - 58187 Interest for future accounting periods accruable to other securities in foreign currency
- 5819 Discrepancies between market and selling value of other securities
  - 58190 Discrepancies between market and selling value of other short-term bonds in dinars
  - 58191 Discrepancies between market and selling value of other short-term bonds in foreign currency
  - 58192 Discrepancies between market and selling value of other long-term bonds in dinars
  - 58193 Discrepancies between market and selling value of other long-term bonds in foreign currency
  - 58194 Discrepancies between market and selling value of other bills in dinars
  - 58195 Discrepancies between market and selling value of other bills in foreign currency
  - 58196 Discrepancies between market and selling value of other securities in dinars
  - 58197 Discrepancies between market and selling value of other securities in foreign currency

**305. Account 582 – Liabilities arising from profit**

**306. Account 583 – Liabilities for net salaries**

**307. Account 584 – Liabilities for net benefits**

**308. Account 585 – Liabilities for taxes, contributions and other duties**

- 5850 Liabilities for taxes on salaries and benefits

- 5851 Liabilities for taxes on personal earnings other than salaries
- 5852 Liabilities for turnover tax on products and excise duties
- 5853 Liabilities for turnover tax on services
- 5854 Liabilities for contributions on salaries and benefits payable by employees
- 5855 Liabilities for contributions on salaries and benefits payable by bank
- 5856 Liabilities for contributions on personal earnings other than salaries
- 5857 Liabilities for contributions relating to municipal construction land
- 5858 Liabilities for administrative, court and other withholdings and deductions from salaries
- 5859 Other liabilities for taxes, contributions and other duties

### **309. Account 587– Liabilities to suppliers**

- 5870 Liabilities to domestic suppliers in dinars
- 5871 Liabilities to foreign suppliers in dinars
- 5872 Liabilities to foreign suppliers in foreign currency
- 5873 Liabilities for non-invoiced goods and services in dinars
- 5874 Liabilities for non-invoiced goods and services in foreign currency
- 5875 Liabilities for finance lease

### **310. Account 588 – Advances received**

- 5880 Advances received in dinars
- 5881 Advances received in foreign currency
- 5882 Operating deposits received in dinars
- 5883 Operating deposits received in foreign currency
- 5884 Down payments received in dinars
- 5885 Down payments received in foreign currency

### **311. Account 589 – Other liabilities**

- 5890 Other liabilities to employees
- 5891 Liabilities for temporary and occasional assignments
- 5892 Liabilities for professional fees
- 5893 Liabilities for lawyers' fees
- 5894 Liabilities for expert appraisal services
- 5895 Liabilities for non-operating assets used for operating purposes
- 5896 Liabilities accrued in dinars
- 5897 Liabilities accrued in foreign currency – Law on Provisionally Performed Specified Payment Transactions in the Territory of the State Union of Serbia and Montenegro
- 5898 Liabilities for vault cash surpluses
  - 58980 Liabilities for vault cash surpluses in dinars
  - 58981 Liabilities for vault cash surpluses in foreign currency
- 5899 Other liabilities
  - 58990 Other liabilities in dinars
  - 58991 Other liabilities in foreign currency

## **59 – ACCRUALS AND DEFERRED INCOME**

**312. Account 590 – Deferred dinar interest payable****313. Account 591 – Deferred foreign currency interest payable****314. Account 592 – Other deferred dinar expenses****315. Account 593 – Other deferred foreign currency expenses****316. Account 594 – Accrued dinar interest income****317. Account 595 – Accrued foreign currency interest income****318. Account 596 – Other accrued dinar income**

5960 Other accrued income in dinars

5968 Received grants intended for increase in income in dinars

5969 Received grants intended for investment and purchase of fixed assets, spare parts and materials in dinars

**319. Account 597 – Other accrued foreign currency income**

5970 Other accrued income in foreign currency

5978 Received grants intended for increase in income in foreign currency

5979 Received grants intended for investment and purchase of fixed assets, spare parts and materials in foreign currency

**320. Account 598 – Other dinar accruals and deferred income**

5980 Accrued loss on exchange

5981 Other accruals and deferred income in dinars

5982 Liabilities for accrued suspended interest in dinars

**321. Account 599 – Other foreign currency accruals and deferred income**

5990 Other accruals and deferred income in foreign currency

5991 Liabilities for accrued suspended interest in dinars

**CLASS 6****60 – INTEREST EXPENSES****322. Account 600 – Interest expenses, subsidiary and associated banks**

6000 Interest expenses, subsidiary and associated banks

6009 Accrued restatement of interest, subsidiary and associated banks

**323. Account 601– Interest expenses, other banks**

6010 Interest expenses, other banks

6019 Accrued restatement of interest, other banks

**324. Account 602 – Interest expenses, National Bank of Serbia**

- 6020 Interest expenses, National Bank of Serbia
- 6029 Accrued restatement of interest, National Bank of Serbia

**325. Account 603 – Interest expenses, corporate**

- 6030 Interest expenses, corporate
- 6039 Accrued restatement of interest, corporate

**326. Account 604 – Interest expenses, public sector**

- 6040 Interest expenses, public sector
- 6049 Accrued restatement of interest, public sector

**327. Account 605 – Interest expenses, households**

- 6050 Interest expenses, households
- 6059 Accrued restatement of interest, households

**328. Account 606 – Interest expenses, foreign entities**

- 6060 Interest expenses for borrowings in dinars, foreign entities
  - 60600 Interest expenses in dinars, foreign banks
  - 60601 Interest expenses in dinars, other foreign entities
- 6061 Interest expenses for deposits in dinars, foreign entities
  - 60610 Interest expenses for deposits in dinars, foreign banks
  - 60611 Interest expenses for deposits in dinars, other foreign entities
- 6062 Interest expenses for other financial liabilities in dinars, foreign entities
  - 60620 Interest expenses for other financial liabilities in dinars, foreign banks
  - 60621 Interest expenses for other financial liabilities in dinars, other foreign entities
- 6063 Interest expenses for default interest in dinars, foreign entities
  - 60630 Interest expenses for default interest in dinars, foreign banks
  - 60631 Interest expenses for default interest in dinars, other foreign entities
- 6064 Interest expenses for borrowings in foreign currency, foreign entities
  - 60640 Interest expenses for borrowings in foreign currency, foreign banks
  - 60641 Interest expenses for borrowings in foreign currency, other foreign entities
- 6065 Interest expenses for deposits in foreign currency, foreign entities
  - 60650 Interest expenses for deposits in foreign currency, foreign banks
  - 60651 Interest expenses for deposits in foreign currency, other foreign entities
- 6066 Interest expenses for other financial liabilities in foreign currency, foreign entities
  - 60660 Interest expenses for other financial liabilities in foreign currency, foreign banks
  - 60661 Interest expenses for other financial liabilities in foreign currency,

- other foreign entities
- 6067 Interest expenses for default interest in foreign currency, foreign entities
- 60670 Interest expenses for default interest in foreign currency,  
foreign banks
- 60671 Interest expenses for default interest in foreign currency,  
other foreign entities
- 6069 Accrued restatement of interest, foreign entities

**329. Account 607 – Interest expenses, other clients**

- 6070 Interest expenses, other clients
- 6079 Accrued restatement of interest, other clients

**330. Account 608 – Interest expenses for securities**

- 6080 Interest expenses for securities
- 6089 Accrued restatement of interest on securities

**61 – FEE AND COMMISSION EXPENSES**

**331. Account 610 – Fees for services in internal payment transactions**

**332. Account 611 – Fees for services in international payment transactions**

**333. Account 612 – Commissions for received guarantees and sureties**

**334. Account 613 – Other fees and commissions**

**62 – OTHER EXPENSES**

**335. Account 620 – Loss on sold securities**

**336. Account 621 – Loss on exchange**

**63 – COSTS OF SALARIES, BENEFITS AND OTHER PERSONAL EXPENSES**

**337. Account 630 – Costs of net salaries**

**338. Account 631 – Costs of net benefits**

**339. Account 632 – Costs of taxes on salaries and benefits**

**340. Account 633 – Costs of contributions on salaries and benefits**

**341. Account 634 – Other personal expenses**

**64 – OTHER OPERATING COSTS**

**342. Account 640 – Costs of materials**

**343. Account 641 – Costs of production services**

**344. Account 642 – Costs of depreciation**

**345. Account 643 – Non-material costs (excluding taxes and contributions)**

**346. Account 644 – Costs of taxes**

**347. Account 645 – Costs of contributions**

**348. Account 646 – Other costs**

**65 – EXPENSES FOR INDIRECTLY WRITTEN-OFF LOANS AND PROVISIONS**

**349. Account 650 – Expenses for specific indirectly written-off loans**

**350. Account 651 – Expenses for general indirectly written-off loans**

6510 Expenses for general indirect write-offs, balance sheet positions

6511 Expenses for general indirect write-offs, off-balance sheet positions

**351. Account 652 – Expenses for provisions for liabilities**

6520 Expenses for provisions for liabilities in legal proceedings

6521 Other expenses for provisions for liabilities

**352. Account 653 – Expenses for other provisions**

6530 Expenses for retirement plan provisions

6531 Expenses for other provisions

**66 – OTHER AND EXTRAORDINARY EXPENSES**

**353. Account 660 – Unrecoverable claims written-off**

**354. Account 661 – Loss on disposals and write-offs of fixed assets, intangible investments, long-term investments in securities, and equity shares**

**355. Account 662 – Loss on sold fixed assets and intangible investments**

**356. Account 663 – Loss on sold equity shares and long-term securities**

**357. Account 664 – Deficits, damages, etc.**

**358. Account 665 – Subsequently recognised expenses from previous years**

**359. Account 666 – Other expenses**

**360. Account 669 – Extraordinary expenses**

**67 – EXPENSES FOR CHANGES IN VALUE OF ASSETS AND LIABILITIES**



**361. Account 670 – Expenses for changes in value of fixed assets and intangible investments**

- 6700 Expenses for changes in value of fixed assets
- 6701 Expenses for changes in value of intangible investments

**362. Account 671 – Expenses for changes in value of loans, securities and claims**

**363. Account 672 – Expenses for changes in value of liabilities**

**69 – TRANSFER OF EXPENSES**

**364. Account 690 – Transfer of expenses**

**CLASS 7**

**70 – INTEREST INCOME**

**365. Account 700 – Interest income, subsidiary and associated banks**

- 7000 Interest income, subsidiary and associated banks
- 7009 Accrued restatement of interest, subsidiary and associated banks

**366. Account 701 – Interest income, other banks**

- 7010 Interest income, other banks
- 7019 Accrued restatement of interest, other banks

**367. Account 702 – Interest income, National Bank of Serbia**

- 7020 Interest income, National Bank of Serbia
- 7029 Accrued restatement of interest, National Bank of Serbia

**368. Account 703 – Interest income, corporate**

- 7030 Interest income, corporate
- 7039 Accrued restatement of interest, corporate

**369. Account 704 – Interest income, public sector**

- 7040 Interest income, public sector
- 7049 Accrued restatement of interest, public sector

**370. Account 705 – Interest income, households**

- 7050 Interest income, households
- 7059 Accrued restatement of interest, households

**371. Account 706 – Interest income, foreign entities**

- 7060 Interest income from loans in dinars, foreign entities

- 70600 Interest income in dinars, foreign banks
- 70601 Interest income in dinars, other foreign entities
- 7061 Interest income from deposits in dinars, foreign entities
  - 70610 Interest income for deposits in dinars, foreign banks
  - 70611 Interest income for deposits in dinars, other foreign entities
- 7062 Interest income from other financial investments in dinars, foreign entities
  - 70620 Interest income from other financial investments in dinars, foreign banks
  - 70621 Interest income from other financial investments in dinars, other foreign entities
- 7063 Interest income from default interest in dinars, foreign entities
  - 70630 Interest income from default interest in dinars, foreign banks
  - 70631 Interest income from default interest in dinars, other foreign entities
- 7064 Interest income from loans in foreign currency, foreign entities
  - 70640 Interest income from loans in foreign currency, foreign banks
  - 70641 Interest income from loans in foreign currency, other foreign entities
- 7065 Interest income from deposits in foreign currency, foreign entities
  - 70650 Interest income for deposits in foreign currency, foreign banks
  - 70651 Interest income for deposits in foreign currency, other foreign entities
- 7066 Interest income from other financial investments in foreign currency, foreign entities
  - 70660 Interest income from other financial investments in foreign currency, foreign banks
  - 70661 Interest income from other financial investments in foreign currency, other foreign entities
- 7067 Interest income from default interest in foreign currency, foreign entities
  - 70670 Interest income from default interest in foreign currency, foreign banks
  - 70671 Interest income from default interest in foreign currency, other foreign entities
- 7069 Accrued restatement of interest, foreign entities

### **372. Account 707 – Interest income, other clients**

- 7070 Interest income, other clients
- 7079 Accrued restatement of interest, other clients

### **373. Account 708 – Interest income from securities**

- 7080 Interest income from securities
- 7089 Accrued restatement of interest from securities

## **71 – FEE AND COMMISSION INCOME**

### **374. Account 710 – Fees for banking services**

### **375. Account 711 – Commissions for issued guarantees and other sureties**

**376. Account 712 – Other fees and commissions**

**72 – OTHER INCOME**

**377. Account 720 – Dividends and other income from equity shares**

**378. Account 721 – Gain on exchange**

**379. Account 722 – Profit from sold securities**

**73 – INCOME FROM ABOLISHED WRITE-OFFS AND REVERSED PROVISIONS,  
AND OTHER OPERATING INCOME**

**380. Account 730 – Income from abolished specific indirectly written-off loans**

**381. Account 731 – Income from abolished general indirectly written-off loans**

7310 Income from general indirect write-offs, balance sheet positions

7311 Income from general indirect write-offs, off-balance sheet positions

**382. Account 732 – Income from reversed unused provisions for liabilities**

7320 Income from reversed unused provisions for liabilities in legal proceedings

7321 Income from reversed unused provisions for other liabilities

**383. Account 733 – Income from reversed other unused provisions**

7330 Income from reversed unused retirement plan provisions

7333 Income from reversed other unused provisions

**384. Account 734 – Income from leases**

**385. Account 735 – Other operating income**

**76 – OTHER AND EXTRAORDINARY INCOME**

**386. Account 760 – Recovered written-off claims**

**387. Account 761 – Gain on sold fixed assets and intangible investments**

**388. Account 762 – Gain on sold equity shares and long-term securities**

**389. Account 763 – Income from reductions in liabilities**

**390. Account 764 – Surpluses**

**391. Account 765 – Subsequently recognised income from previous years**

**392. Account 766 – Other income**

**393. Account 769 – Extraordinary income****77 – INCOME FROM CHANGES IN VALUE OF ASSETS AND LIABILITIES****394 . Account 770 – Income from changes in value of fixed assets and intangible investments**

7700 Income from changes in value of fixed assets

7701 Income from changes in value intangible investments

**395. Account 771 – Income from changes in value of loans, securities and claims**

7710 Income from changes in value of loans

7711 Income from changes in value of securities

7712 Income from changes in value of claims

**396. Account 772 – Income from changes in value of liabilities****79 – TRANSFER OF INCOME****397. Account 790 – Transfer of income****CLASS 8****80 – PROVISIONS, SUBORDINATED AND OTHER FINANCIAL LIABILITIES****398. Account 800 – Provisions for liabilities**

8001 Provisions for legal proceedings

8002 Provisions for other liabilities

**399. Account 801 – Provisions for losses on off-balance assets****400. Account 803 – Provisions for retirement plan and other provisions**

8030 Provisions for retirement plan

8033 Other provisions

**401. Account 805 – Deferred negative goodwill****402. Account 806 – Long-term liabilities for finance lease****403. Account 809 – Subordinated and other financial liabilities**

8090 Subordinated liabilities in dinars

8091 Subordinated liabilities in foreign currency

8092 Other financial liabilities in dinars

8093 Other financial liabilities in foreign currency

## **81 – CAPITAL AND RESERVES**

### **404. Account 810 – Share capital – ordinary shares**

- 8100 Founders' ordinary shares
  - 81000 Founders' ordinary shares in dinars
  - 81001 Founders' ordinary shares in foreign currency
- 8101 Ordinary shares under subsequent issues
  - 81010 Ordinary shares under subsequent issues in dinars
  - 81011 Ordinary shares under subsequent issues in foreign currency
- 8103 Increase in ordinary shares from retained earnings
  - 81030 Increase in ordinary shares from retained earnings in dinars
  - 81031 Increase in ordinary shares from retained earnings in foreign currency
- 8104 Increase in value of share capital from revaluation resulting from annual accounts, until and including 2002
  - 81040 Increase in value of share capital from revaluation resulting from annual accounts, until and including 2002, in dinars
  - 81041 Increase in value of share capital from revaluation resulting from annual accounts, until and including 2002, in foreign currency

### **405. Account 811 – Share capital – preference shares**

- 8110 Share capital – preference shares in dinars
  - 81100 Preference non-cumulative shares in dinars
  - 81101 Preference cumulative shares in dinars
- 8111 Share capital – preference shares in foreign currency
  - 81110 Preference non-cumulative shares in foreign currency
  - 81111 Preference cumulative shares in foreign currency

### **406. Account 812 – Share premium**

### **407. Account 813 – Revaluation reserves**

- 8130 Revaluation reserves for changes in value of fixed assets
- 8131 Revaluation reserves for changes in value of intangible investments
- 8132 Revaluation reserves for changes in value of assets
- 8133 Revaluation reserves for changes in value of liabilities
- 8134 Revaluation reserves for equity shares

### **408. Account 814 – Reserves from profit**

- 8140 Statutory reserves
- 8141 Reserves from profit for potential losses on loans
- 8142 Other reserves from profit

### **409. Account 815 – Loss from previous years**

**410. Account 816 – Loss from current year**

**411. Account 817 – Retained earnings from previous years**

**412. Account 818 – Retained earnings from current year**

**413. Account 819 – State-owned and other capital**

#### **84 – OPENING AND CLOSING OF ACCOUNTS**

**414. Account 840 – General ledger opening account**

**415. Account 842 – Operating income and expense account**

**416. Account 843 – Extraordinary income and expense account**

**417. Account 845 – Transfer of overall result**

**418. Account 846 – Profit and loss account**

**419. Account 847 – Taxes and contributions from profit**

**420. Account 848 – Transfer of profit or loss**

**421. Account 849 – Balance adjustment account**

#### **89 – DEFERRED TAXATION**

**422. Account 890 – Deferred tax liabilities**

### **CLASS 9**

#### **9 – OFF-BALANCE SHEET ITEMS**

#### **90 – INVESTMENTS UNDER TRANSACTIONS FOR AND ON BEHALF OF THIRD PARTIES**

**423. Account 900 – Dinar short-term investments under transactions for and on behalf of third parties**

9000 Short-term investments under transactions for and on behalf of banks and other financial organisations in dinars

9001 Short-term investments under transactions for and on behalf of enterprises in dinars

9002 Short-term investments under transactions for and on behalf of public sector in dinars

9003 Short-term investments under transactions for and on behalf of households in dinars

9004 Short-term investments under transactions for and on behalf

- of foreign entities in dinars
- 9005 Short-term investments under transactions for and on behalf of other clients in dinars

**424. Account 901 – Dinar long-term investments under transactions for and on behalf of third parties**

- 9010 Long-term investments under transactions for and on behalf of banks and other financial organisations in dinars
- 9011 Long-term investments under transactions for and on behalf of enterprises in dinars
- 9012 Long-term investments under transactions for and on behalf of public sector in dinars
- 9013 Long-term investments under transactions for and on behalf of households in dinars
- 9014 Long-term investments under transactions for and on behalf of foreign entities in dinars
- 9015 Long-term investments under transactions for and on behalf of other clients in dinars

**425. Account 902 – Foreign currency short-term investments under transactions for and on behalf of third parties**

- 9020 Short-term investments under transactions for and on behalf of banks and other financial organisations in foreign currency
- 9021 Short-term investments under transactions for and on behalf of enterprises in foreign currency
- 9022 Short-term investments under transactions for and on behalf of public sector in foreign currency
- 9023 Short-term investments under transactions for and on behalf of households in foreign currency
- 9024 Short-term investments under transactions for and on behalf of foreign entities in foreign currency
- 9025 Short-term investments under transactions for and on behalf of other clients in foreign currency

**426. Account 903 – Foreign currency long-term investments under transactions for and on behalf of third parties**

- 9030 Long-term investments under transactions for and on behalf of banks and other financial organisations in foreign currency
- 9031 Long-term investments under transactions for and on behalf of enterprises in foreign currency
- 9032 Long-term investments under transactions for and on behalf of public sector in foreign currency
- 9033 Long-term investments under transactions for and on behalf of households in foreign currency
- 9034 Long-term investments under transactions for and on behalf of foreign entities in foreign currency
- 9035 Long-term investments under transactions for and on behalf of other clients in foreign currency

**91 – ISSUED GUARANTEES AND OTHER SURETIES****427. Account 910 – Issued financial guarantees**

- 9100 Issued financial guarantees for loan repayments
- 9101 Issued financial guarantees for issued unsubscribed shares and bonds
- 9102 Issued financial guarantees for uncovered documentary credits
- 9103 Issued other financial guarantees

**428. Account 911 – Issued performance guarantees****429. Account 912 – Acceptances and endorsements**

- 9120 Endorsements
- 9121 Acceptances

**92 – SURETIES FOR LIABILITIES AND ASSETS PLEDGED AS COLLATERAL****430. Account 920 – Sureties for liabilities****431. Account 921 – Assets pledged as collateral****93 – IRREVOCABLE COMMITMENTS****432. Account 930 – Irrevocable commitments for undisbursed loans and investments****433. Account 931 – Receivables under repurchase agreements****434. Account 932 – Receivables under interest rate derivatives****435. Account 933 – Receivables under exchange rate derivatives****436. Account 934 – Receivables under equity derivatives****437. Account 935 – Receivables under other derivatives****438. Account 936 – Other irrevocable commitments****94 – OTHER OFF-BALANCE SHEET ASSETS****439. Account 940 – Other off-balance sheet assets**

- 9400 Receivables from deposited foreign currency savings bonds
- 9401 Other off-balance sheet assets

**95 – LIABILITIES UNDER TRANSACTIONS FOR AND BEHALF ON OF THIRD PARTIES****440. Account 950 – Dinar short-term liabilities under transactions**



**for and on behalf of third parties**

- 9500 Short-term liabilities under transactions for and on behalf of banks and other financial organisations in dinars
- 9501 Short-term liabilities under transactions for and on behalf of enterprises in dinars
- 9502 Short-term liabilities under transactions for and on behalf of public sector in dinars
- 9503 Short-term liabilities under transactions for and on behalf of households in dinars
- 9504 Short-term liabilities under transactions for and on behalf of foreign entities in dinars
- 9505 Short-term liabilities under transactions for and on behalf of other clients in dinars

**441. Account 951 – Dinar long-term liabilities under transactions for and on behalf of third parties**

- 9510 Long-term liabilities under transactions for and on behalf of banks and other financial organisations in dinars
- 9511 Long-term liabilities under transactions for and on behalf of enterprises in dinars
- 9512 Long-term liabilities under transactions for and on behalf of public sector in dinars
- 9513 Long-term liabilities under transactions for and on behalf of households in dinars
- 9514 Long-term liabilities under transactions for and on behalf of foreign entities in dinars
- 9515 Long-term liabilities under transactions for and on behalf of other clients in dinars

**442. Account 952 – Foreign currency short-term liabilities under transactions for and on behalf of third parties**

- 9520 Short-term liabilities under transactions for and on behalf of banks and other financial organisations in foreign currency
- 9521 Short-term liabilities under transactions for and on behalf of enterprises in foreign currency
- 9522 Short-term liabilities under transactions for and on behalf of public sector in foreign currency
- 9523 Short-term liabilities under transactions for and on behalf of households in foreign currency
- 9524 Short-term liabilities under transactions for and on behalf of foreign entities in foreign currency
- 9525 Short-term liabilities under transactions for and on behalf of other clients in foreign currency

**443. Account 953 – Foreign currency long-term liabilities under transactions for and on behalf of third parties**

- 9530 Long-term liabilities under transactions for and on behalf of banks and other financial organisations in foreign currency
- 9531 Long-term liabilities under transactions for and on behalf of enterprises in foreign currency
- 9532 Long-term liabilities under transactions for and on behalf of public sector in foreign currency
- 9533 Long-term liabilities under transactions for and on behalf of households in foreign currency
- 9534 Long-term liabilities under transactions for and on behalf of foreign entities in foreign currency
- 9535 Long-term liabilities under transactions for and on behalf of other clients in foreign currency

## **96 – LIABILITIES UNDER ISSUED GUARANTEES AND OTHER SURETIES**

### **444. Account 960 – Liabilities for issued financial guarantees**

- 9600 Liabilities for issued financial guarantees, loan repayments
- 9601 Liabilities for issued financial guarantees, issued unsubscribed shares and bonds
- 9602 Liabilities for issued financial guarantees, uncovered documentary credits
- 9603 Liabilities for other issued financial guarantees

### **445. Account 961 – Liabilities for performance guarantees**

### **446. Account 962 – Liabilities for acceptances and endorsements**

- 9620 Liabilities for endorsements
- 9621 Liabilities for acceptances

## **97 – LIABILITIES REGARDING SURETIES FOR LIABILITIES AND ASSETS PLEDGED AS COLLATERAL**

### **447. Account 970 – Liabilities regarding sureties for liabilities**

### **448. Account 971 – Liabilities regarding assets pledged as collateral**

## **98 – LIABILITIES UNDER IRREVOCABLE COMMITMENTS**

### **449. Account 980 – Liabilities for irrevocable commitments for undisbursed loans and investments**

### **450. Account 981 – Liabilities under repurchase agreements**

### **451. Account 982 – Liabilities under interest rate derivatives**

### **452. Account 983 – Liabilities under exchange rate derivatives**

### **453. Account 984 – Liabilities under equity derivatives**

**454. Account 985 – Liabilities under other derivatives**

**455. Account 986 – Liabilities for other irrevocable commitments  
99 – OTHER OFF-BALANCE SHEET LIABILITIES**

**456. Account 990 – Other off-balance sheet liabilities**

- 9900 Liabilities for deposited foreign currency savings bonds
- 9901 Other off-balance sheet liabilities