Chart of accounts: assets

NAS No. 21, Appendix 1 · effective from 1 January 2025 · 90 accounts

Types: A Asset CA Contra-asset

1.1 Assets: non-current

0100	Fixed assets	A
0200	Depreciation of fixed assets	CA
0300	Fixed assets received under finance lease	A
0400	Intangible assets	A
0500	Amortization of intangible assets	CA
0600	Long-term investments	A
0700	Equipment for installation	A
0800	Capital investments	A
0900	Long-term receivables and deferred expenses	A

1.2 Assets: current

1000	Materials	A
1100	Animals being raised and fattened	A
1500	Procurement and acquisition of materials	A
1600	Material cost variances	A
2000	Primary production	A
2100	Semi-finished products of own production	A
2300	Auxiliary production	A
2500	General production overhead	A
2600	Production defects (rejects)	A
2700	Service facilities	A
2800	Finished goods	A
2900	Goods for resale	A
3100	Prepaid expenses – current portion	A
3200	Deferred expenses – current portion	A
4000	Current receivables	A
4100	Current receivables from separate divisions, subsidiaries and associates	A
4200	Advances issued to employees	A
4300	Advances paid to suppliers and contractors	A
4400	Advance payments to the budget	A
4500	Advance payments to state trust funds and for insurance	A
4600	Receivables from founders for contributions to the charter capital	A
4700	Receivables from employees for other transactions	A
4800	Other current receivables	A
4900	Allowance for doubtful debts	CA
5000	Cash on hand	A
5100	Cash in the settlement account	A
5200	Cash in foreign currency accounts	A
5500	Cash in special bank accounts	A
5600	Cash equivalents	A
5700	Cash (transfers) in transit	A
5800	Short-term investments	A
5900	Shortages and losses from damage to valuables, and other current assets	A

Source: NAS No. 21 (Order No. 191 of the Minister of Economy and Finance of Uzbekistan of 14 November 2024, registered by the Ministry of Justice on 27 December 2024 under No. 3593). Check the current version in the official source.

Sub-accounts, notes and journal entries: hisobchilar.uz/en/schyotlar

Chart of accounts: liabilities, equity, income and expenses, off-balance sheet

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Types: L Liability · CE Contra-equity · T Transit · OB Off-balance

2.1 Liabilities: current

6000	Current liabilities to suppliers and contractors	L
6100	Current liabilities to separate divisions, subsidiaries and associates	L
6200	Deferred current liabilities	L
6300	Advances received – current portion	L
6400	Payables to the budget	L
6500	Current payables for insurance and to state trust funds	L
6600	Current payables to founders	L
6700	Payroll settlements with employees	L
6800	Short-term bank loans and borrowings	L
6900	Other current payables	L

2.2 Liabilities: non-current

7000	Long-term payables to suppliers and contractors	L
7100	Long-term liabilities to separate divisions, subsidiaries and associates	L
7200	Deferred long-term liabilities	L
7300	Advances received from buyers and customers – long-term portion	L
7800	Long-term bank loans and borrowings	L
7900	Other long-term payables	L

3 Equity

8300	Charter capital	L
8400	Additional paid-in capital	L
8500	Reserve capital	L
8600	Treasury shares (repurchased own shares)	CE
8700	Retained earnings (uncovered loss)	L
8800	Targeted receipts	L
8900	Provisions for future expenses and payments	L

4 Income and expenses

9000	Revenue from main (operating) activities	T
9100	Cost of products (goods, work, services) sold	T
9200	Disposal of fixed assets and other assets	T
9300	Other income from main activities	T
9400	Period expenses	T
9500	Income from financial activities	T
9600	Expenses on financial activities	T
9700	Gain (loss) from extraordinary events	T
9800	Use of profit to pay tax liabilities	T
9900	Final financial result	T

5 Off-balance sheet accounts

001	Fixed assets received under operating lease	OB
002	Inventories accepted for safekeeping	OB
003	Materials accepted for processing	OB
004	Goods accepted under agency (commission) agreements	OB
005	Equipment accepted for installation	OB
006	Strict-accountability forms	OB
007	Debts of insolvent debtors written off as losses	OB
008	Security for obligations and payments – received	OB
009	Security for obligations and payments – issued	OB
010	Fixed assets transferred under finance lease agreements	OB
011	Property received under a loan-for-use agreement	OB
012	Expenses deductible from the tax base in future periods	OB
013	Temporary tax and customs benefits (by type)	OB
014	Tools, implements and household supplies in use	OB
015	Property received under a simple partnership (joint activity) agreement	OB
016	Intangible assets received under a right of use	OB

Source: NAS No. 21 (Order No. 191 of the Minister of Economy and Finance of Uzbekistan of 14 November 2024, registered by the Ministry of Justice on 27 December 2024 under No. 3593). Check the current version in the official source.