NATIONAL ACCOUNTING STANDARD OF THE REPUBLIC OF UZBEKISTAN (NAS NO. 21)

Chart of Accounts for Accounting in Business Entities

NAS No. 21, Appendix 1. Approved by Order No. 191 of the Minister of Economy and Finance of the Republic of Uzbekistan dated 14 November 2024, registered by the Ministry of Justice on 27 December 2024 under No. 3593, effective from 1 January 2025.

The table contains 90 accounts (16 of them off-balance sheet) and 247 sub-accounts.

Account types

A	**asset**	records assets: balance and increases on the debit side, decreases on the credit side.
P	**liability / equity**	records liabilities and equity: balance and increases on the credit side, decreases on the debit side.
KA	**contra-asset**	deducted from the balance of the related asset account, showing the asset's net amount.
KP	**contra-liability / contra-equity**	deducted from the balance of the related liability or equity account, showing its net amount.
T	**transit**	temporary income and expense accounts; they have no balance at the end of the reporting period.
BT	**off-balance sheet**	assets not owned by the entity but temporarily at its disposal, contingent rights and obligations.

The type is shown as in the official table, normally on the main account line. Numbers given in the official table without a name are marked "—". Type codes (A, P, KA, KP, T, BT) are those of the official text.

Official text: NAS No. 21. Check the current version in the official source. Unofficial reference translation; the official text is in Uzbek.

Code	Account name	Type
Chapter 1. ASSETS		
§ 1. Non-current assets		
0100	**Fixed assets**	**A**
0110	Land	
0111	Land improvements	
0112	Improvements to fixed assets received under finance lease	
0120	Buildings, structures and transmission equipment	
0130	Machinery and equipment	
0140	Furniture and office equipment	
0150	Computer equipment and computing hardware	
0160	Vehicles	
0170	Working and productive animals	
0180	Perennial plantings	
0190	Other fixed assets	
0199	Fixed assets in conservation (mothballed)	
0200	**Depreciation of fixed assets**	**KA**
0211	Depreciation of land improvements	
0212	Depreciation of improvements to fixed assets received under finance lease	
0220	Depreciation of buildings, structures and transmission equipment	
0230	Depreciation of machinery and equipment	
0240	Depreciation of furniture and office equipment	
0250	Depreciation of computer equipment and computing hardware	
0260	Depreciation of vehicles	
0270	Depreciation of working animals	
0280	Depreciation of perennial plantings	
0290	Depreciation of other fixed assets	

Code	Account name	Type
0299	Depreciation of fixed assets received under finance lease	
0300	**Fixed assets received under finance lease**	**A**
0310	Fixed assets received under finance lease	
0400	**Intangible assets**	**A**
0410	Patents, licenses and know-how	
0420	Trade names, trademarks and industrial designs	
0430	Software	
0440	Rights to use land and natural resources	
0460	Franchising	
0470	Copyrights	
0480	Goodwill	
0490	Other intangible assets	
0500	**Amortization of intangible assets**	**KA**
0510	Amortization of patents, licenses and know-how	
0520	Amortization of trade names, trademarks and industrial designs	
0530	Amortization of software	
0540	Amortization of rights to use land and natural resources	
0560	Amortization of franchising	
0570	Amortization of copyrights	
0590	Amortization of other intangible assets	
0600	**Long-term investments**	**A**
0610	Securities	
0620	Investments in subsidiaries	
0630	Investments in associates (dependent companies)	
0640	Investments in entities with foreign capital participation	
0690	Other long-term investments	
0700	**Equipment for installation**	**A**
0710	Equipment for installation – domestic	
0720	Equipment for installation – imported	
0800	**Capital investments**	**A**
0810	Construction in progress	
0820	Acquisition of fixed assets	
0830	Acquisition of intangible assets	
0840	Formation of the basic herd	
0850	Capital investments in land improvements	
0860	Capital investments in fixed assets received under finance lease	
0890	Other capital investments	
0900	**Long-term receivables and deferred expenses**	**A**
0910	Notes (bills of exchange) received	
0920	Finance lease receivables	
0930	Long-term receivables from employees	
0940	Other long-term receivables	
0950	Deferred corporate profit tax on temporary differences	

Code	Account name	Type
0960	Long-term deferred expenses on discounts	
0990	Other long-term deferred expenses	
§ 2. Current assets		
1000	**Materials**	**A**
1010	Raw materials and supplies	
1020	Purchased semi-finished products and components	
1030	Fuel	
1040	Spare parts	
1050	Construction materials	
1060	Containers and packaging	
1070	Materials sent out for third-party processing	
1080	Tools, implements and household supplies	
1090	Other materials	
1100	**Animals being raised and fattened**	**A**
1110	Animals being raised	
1120	Animals being fattened	
1200	—	
1300	—	
1400	—	
1500	**Procurement and acquisition of materials**	**A**
1510	Procurement and acquisition of materials	
1600	**Material cost variances**	**A**
1610	Material cost variances	
1700	—	
1800	—	
1900	—	
2000	**Primary production**	**A**
2010	Primary production	
2100	**Semi-finished products of own production**	**A**
2110	Semi-finished products of own production	
2200	—	
2300	**Auxiliary production**	**A**
2310	Auxiliary production	
2400	—	
2500	**General production overhead**	**A**
2510	General production overhead	
2600	**Production defects (rejects)**	**A**
2610	Production defects (rejects)	
2700	**Service facilities**	**A**
2710	Service facilities	
2800	**Finished goods**	**A**
2810	Finished goods in the warehouse	
2820	Finished goods on display	

Code	Account name	Type
2830	Finished goods transferred under agency (commission) agreements	
2900	**Goods for resale**	**A**
2910	Goods in the warehouse	
2920	Goods in retail trade	
2930	Goods on display	
2940	Items for rent	
2950	Containers, filled and empty	
2960	Goods transferred under agency (commission) agreements	
2970	Goods in transit	
2980	Trade markup	**KA**
2990	Other goods	
3000	—	
3100	**Prepaid expenses – current portion**	**A**
3110	Prepaid operating lease rent	
3120	Prepaid service fees	
3190	Other prepaid expenses	
3200	**Deferred expenses – current portion**	**A**
3210	Deferred corporate profit tax on temporary differences	
3220	Deferred expenses on discounts	
3290	Other deferred expenses	
3300	—	
3400	—	
3500	—	
3600	—	
3700	—	
3800	—	
3900	—	
4000	**Current receivables**	**A**
4010	Receivables from buyers and customers	
4020	Notes (bills of exchange) received	
4100	**Current receivables from separate divisions, subsidiaries and associates**	**A**
4110	Receivables from separate divisions	
4120	Receivables from subsidiaries and associates	
4200	**Advances issued to employees**	**A**
4210	Salary advances	
4220	Business travel advances	
4230	Advances for general business expenses	
4290	Other advances issued to employees	
4300	**Advances paid to suppliers and contractors**	**A**
4310	Advances paid to suppliers and contractors for inventories	
4320	Advances paid to suppliers and contractors for long-term assets	
4330	Other advances paid	

Code	Account name	Type
4400	**Advance payments to the budget**	**A**
4410	Advance payments of taxes and levies to the budget (by type)	
4500	**Advance payments to state trust funds and for insurance**	**A**
4510	Advance payments for insurance	
4520	Advance payments to state trust funds	
4600	**Receivables from founders for contributions to the charter capital**	**A**
4610	Founders' debt for contributions to the charter capital	
4700	**Receivables from employees for other transactions**	**A**
4710	Employees' debt for goods sold on credit	
4720	Employees' debt for loans granted	
4730	Employees' debt for compensation of material damage	
4790	Other employee debts	
4800	**Other current receivables**	**A**
4810	Current finance lease receivables	
4820	Current operating lease receivables	
4830	Interest receivable	
4840	Dividends receivable	
4850	Royalties receivable	
4860	Claims receivable	
4890	Other receivables	
4900	**Allowance for doubtful debts**	**KA**
4910	Allowance for doubtful debts	
5000	**Cash on hand**	**A**
5010	Cash in national currency	
5020	Cash in foreign currency	
5100	**Cash in the settlement account**	**A**
5110	Settlement account	
5200	**Cash in foreign currency accounts**	**A**
5210	Foreign currency accounts in the country	
5220	Foreign currency accounts abroad	
5300	—	
5400	—	
5500	**Cash in special bank accounts**	**A**
5510	Letters of credit	
5520	Checkbooks	
5530	Other special accounts	
5600	**Cash equivalents**	**A**
5610	Cash equivalents (by type)	
5700	**Cash (transfers) in transit**	**A**
5710	Cash (transfers) in transit	
5800	**Short-term investments**	**A**
5810	Securities	
5830	Short-term loans granted	

Code	Account name	Type
5890	Other current investments	
5900	**Shortages and losses from damage to valuables, and other current assets**	**A**
5910	Shortages and losses from damage to valuables	
5920	Other current assets	
Chapter 2. LIABILITIES		
§ 1. Current liabilities		
6000	**Current liabilities to suppliers and contractors**	**P**
6010	Payables to suppliers and contractors	
6020	Notes (bills of exchange) issued	
6100	**Current liabilities to separate divisions, subsidiaries and associates**	**P**
6110	Payables to separate divisions	
6120	Payables to subsidiaries and associates	
6200	**Deferred current liabilities**	**P**
6210	Deferred income in the form of discounts	
6220	Deferred income in the form of premiums (markups)	
6230	Other deferred income	
6240	Deferred liabilities for taxes and levies	
6250	Deferred corporate profit tax liabilities on temporary differences	
6290	Other deferred liabilities	
6300	**Advances received – current portion**	**P**
6310	Advances received from buyers and customers – current portion	
6320	Advances received from share subscribers	
6390	Other advances received	
6400	**Payables to the budget**	**P**
6410	Payables to the budget (by type)	
6500	**Current payables for insurance and to state trust funds**	**P**
6510	Insurance payments	
6520	Payments to state trust funds	
6600	**Current payables to founders**	**P**
6610	Dividends payable	
6620	Payables to withdrawing founders for their shares	
6630	Founders' contributions to increase the charter capital	
6700	**Payroll settlements with employees**	**P**
6710	Payroll settlements with employees	
6720	Deposited (unclaimed) wages	
6800	**Short-term bank loans and borrowings**	**P**
6810	Short-term bank loans	
6820	Short-term borrowings	
6830	Bonds payable	
6840	Notes (bills of exchange) payable	
6900	**Other current payables**	**P**
6910	Operating lease payable	

Code	Account name	Type
6920	Accrued interest	
6930	Royalties payable	
6940	Guarantee obligations payable	
6950	Long-term liabilities – current portion	
6960	Claims payable	
6970	Payables to accountable persons	
6990	Other liabilities	
§ 2. Non-current liabilities		
7000	**Long-term payables to suppliers and contractors**	**P**
7010	Long-term payables to suppliers and contractors	
7020	Long-term notes (bills of exchange) issued	
7100	**Long-term liabilities to separate divisions, subsidiaries and associates**	**P**
7110	Long-term payables to separate divisions	
7120	Long-term payables to subsidiaries and associates	
7200	**Deferred long-term liabilities**	**P**
7210	Long-term deferred income in the form of discounts	
7220	Long-term deferred income in the form of premiums (markups)	
7230	Other long-term deferred income	
7240	Long-term deferred liabilities for taxes and levies	
7250	Long-term deferred corporate profit tax liabilities on temporary differences	
7290	Other long-term deferred liabilities	
7300	**Advances received from buyers and customers – long-term portion**	**P**
7310	Advances received from buyers and customers – long-term portion	
7400	—	
7500	—	
7600	—	
7700	—	
7800	**Long-term bank loans and borrowings**	**P**
7810	Long-term bank loans	
7820	Long-term borrowings	
7830	Long-term bonds payable	
7840	Long-term notes (bills of exchange) payable	
7900	**Other long-term payables**	**P**
7910	Finance lease payable	
7920	Other long-term payables to creditors	
Chapter 3. EQUITY		
8000	—	
8100	—	
8200	—	
8300	**Charter capital**	**P**
8310	Ordinary shares	
8320	Preferred shares	

Code	Account name	Type
8330	Units and participation interests	
8400	**Additional paid-in capital**	**P**
8410	Share premium	
8420	Exchange differences arising on formation of the charter capital	
8500	**Reserve capital**	**P**
8510	Adjustments from revaluation of long-term assets	
8520	Reserve capital (fund)	
8530	Property received free of charge	
8600	**Treasury shares (repurchased own shares)**	**KP**
8610	Treasury shares – ordinary	
8620	Treasury shares – preferred	
8700	**Retained earnings (uncovered loss)**	**P**
8710	Retained earnings (uncovered loss) of the reporting period	
8720	Accumulated profit (uncovered loss)	
8800	**Targeted receipts**	**P**
8810	Grants	
8820	Subsidies	
8830	Membership fees	
8840	Tax benefits for targeted use	
8890	Other targeted receipts	
8900	**Provisions for future expenses and payments**	**P**
8910	Provisions for future expenses and payments	
Chapter 4. INCOME AND EXPENSES		
9000	**Revenue from main (operating) activities**	**T**
9010	Revenue from sale of finished products	
9020	Revenue from sale of goods	
9030	Revenue from performance of work and rendering of services	
9040	Returns of goods (products) sold	
9050	Discounts granted to buyers and customers	
9100	**Cost of products (goods, work, services) sold**	**T**
9110	Cost of finished products sold	
9120	Cost of goods sold	
9130	Cost of work performed and services rendered	
9140	Purchases of inventories under the periodic inventory system	
9150	Inventory adjustments under the periodic inventory system	
9200	**Disposal of fixed assets and other assets**	**T**
9210	Disposal of fixed assets	
9220	Disposal of other assets	
9300	**Other income from main activities**	**T**
9310	Gain on disposal of fixed assets	
9320	Gain on disposal of other assets	
9330	Fines, penalties and surcharges collected	
9340	Prior-year profits	

Code	Account name	Type
9350	Operating lease income	
9360	Income from writing off payables to creditors and unclaimed (deposited) amounts	
9370	Income of service facilities	
9380	Non-repayable financial assistance	
9390	Other operating income	
9400	**Period expenses**	**T**
9410	Selling expenses	
9420	Administrative expenses	
9430	Other operating expenses	
9500	**Income from financial activities**	**T**
9510	Royalty income	
9520	Dividend income	
9530	Interest income	
9540	Foreign exchange gains	
9550	Finance lease income	
9560	Income from revaluation of securities	
9590	Other income from financial activities	
9600	**Expenses on financial activities**	**T**
9610	Interest expenses	
9620	Foreign exchange losses	
9630	Expenses for issuing and placing securities	
9690	Other expenses on financial activities	
9700	**Gain (loss) from extraordinary events**	**T**
9710	Gains from extraordinary events	
9720	Losses from extraordinary events	
9800	**Use of profit to pay tax liabilities**	**T**
9810	Corporate profit tax expense	
9820	Expenses for other tax liabilities calculated on profit	
9900	**Final financial result**	**T**
9910	Final financial result (profit or loss)	
Chapter 5. OFF-BALANCE SHEET ACCOUNTS		
001	**Fixed assets received under operating lease**	**BT**
002	**Inventories accepted for safekeeping**	**BT**
003	**Materials accepted for processing**	**BT**
004	**Goods accepted under agency (commission) agreements**	**BT**
005	**Equipment accepted for installation**	**BT**
006	**Strict-accountability forms**	**BT**
007	**Debts of insolvent debtors written off as losses**	**BT**
008	**Security for obligations and payments – received**	**BT**
009	**Security for obligations and payments – issued**	**BT**
010	**Fixed assets transferred under finance lease agreements**	**BT**
011	**Property received under a loan-for-use agreement**	**BT**
012	**Expenses deductible from the tax base in future periods**	**BT**

Code	Account name	Type
013	Temporary tax and customs benefits (by type)	BT
014	Tools, implements and household supplies in use	BT
015	Property received under a simple partnership (joint activity) agreement	BT
016	Intangible assets received under a right of use	BT