

SAMPLE CHART OF ACCOUNTS

(Based on the SNC's Chart of Accounts)

1 Cash, Banks and Other Financial Instruments	26 Owners of the Entity
11 Cash	261 Shareholders
12 Demand Bank Deposits	262 Partners
13 Other Bank Deposits	...
14 Other Financial Instruments	264 Results Attributed
2 Accounts Payable and Receivable	...
21 Trade Accounts Receivable	269 Accumulated Impairment Losses
...	27 Other Accounts Payable and Receivable
218 Advanced Payments from Clients	271 Suppliers of Investments
219 Accumulated Impairment losses	272 Debtors and Creditors for Accruals
22 Trade Accounts Payable	2721 Debtors for Accruals of Revenues
...	2722 Creditors for Accruals of Expenses
228 Advanced Payments to Trade Suppliers	...
229 Accumulated Impairment losses	278 Other Debtors and Creditors
23 Staff	279 Accumulated Impairment Losses
231 Salaries and Wages Payable	28 Deferrals
2311 To Governing Bodies	281 Prepaid Expenses
2312 To Personnel	281 Pre-Received Revenues
...	29 Provisions
239 Accumulated Impairment losses	3 Inventories
24 State and Other Public Entities	31 Purchases of Inventories
241 Income tax	...
242 Retained Income Tax	317 Purchases' Returns
243 VAT	318 Purchases' Discounts
2431 VAT - Borne	32 Inventories
2432 VAT - Deductible	...
2433 VAT - Liquidated	329 Accumulated Impairment losses
2434 VAT - Regularizations	38 Reclassification and Regularization of Inventories
2435 VAT - Calculated	4 Investments
2436 VAT - To be paid	41 Financial Investments
2437 VAT - To recover	...
2438 VAT – Requested Reimbursements	419 Accumulated Impairment Losses
...	42 Investment Properties
245 Social Security	...
...	428 Accumulated Depreciation
25 Obtained Loans	429 Accumulated Impairment Losses

43 Fixed Tangible Assets	67 Provisions of the Period
...	68 Other Expenses and Losses
438 Accumulated Depreciation	69 Financing Expenses and Losses
439 Accumulated Impairment Losses	691 Borne Interests
44 Intangible Assets	...
...	7 Revenues
448 Accumulated Depreciation	71 Sales' Revenue
449 Accumulated Impairment Losses	...
45 Investments in Progress	718 Sales' Returns
...	719 Sales' Discounts
459 Accumulated Impairment Losses	72 Services' Revenue
46 Non-Current Assets Held For Sale	...
...	718 Services' Discounts
469 Accumulated Impairment Losses	73 Variation in inventories' production
5 Capital, Reserves and Retained Earnings	74 Own Work Capitalized
51 Capital	75 Operating Subsidiaries
...	76 Reversals
55 Reserves	...
551 Legal Reserves	762 Of Impairment Losses
551 Other Reserves	7621 In Accounts Receivable
56 Retained Earnings	76211 In Trade Accounts Receivable
...	76212 In Other Accounts Receivable
58 Revaluation Surpluses of Intangible and Fixed Tangible Assets	7622 In Inventories
...	...
6 Expenses	763 Of Provisions
61 Cost of Goods Sold and Materials Consumed	...
62 External Supplies and Services Expenses	77 Gains for Increases in Fair Value
63 Staff Expenses	78 Other Revenues and Gains
631 Social Bodies	79 Interests, Dividends and Other Similar Revenues
632 Personnel	791 Earned Interests
...	792 Obtained Dividends
64 Depreciation and Amortization Expenses	...
65 Impairment Losses	798 Other Similar Revenues
651 In Accounts Receivable	8 Results
6511 In Trade Accounts Receivable	81 Net Income of the Period
6512 In Other Accounts Receivable	811 Earnings before Taxes
652 In Inventories	812 Income Tax
...	...
66 Losses for Decreases in Fair Value	818 Net Income
661 In Financial Instruments	...
...	89 Anticipated Dividends
...	