

D2.3.8 Financial Status

In this section, the following documents are presented;

- D 2.3.8.1 Sample of Balance Sheets of Vodokanal as of 31 December, 2002
- D 2.3.8.2 Sample of Income Statements of Vodokanal for the year ended 31 December, 2002
- D 2.3.8.3 Sample of Cash Flow Statements of Vodokanal for the year ended 31 December, 2001
- D 2.3.8.4 Accounting Standards in Uzbekistan

D 2.3.8.1 Sample of Balance Sheets of Vodokanal as of 31 December, 2002

2002 B/S

28.12.2002
Zolot

1997 йилдан йил (квартал)лик ҳисобот учун Ўзбекистон Республикаси Мўлча вазиригининг 1997 йил 15 январдан 5-сон буйруғи билан тасдиқланган.
Утверждена Приказом Министерства финансов Республики Узбекистан от 15 января 1997 г. №5 для квартальной и годовой отчетности с 1997 г.

БУХГАЛТЕРИЯ БАЛАНСИ
БУХГАЛТЕРСКИЙ БАЛАНС

200 йилга
на 31 2002 г.

Корхона ташкилот / предприятие, организация: ЭНТ "Сувсоз"

Тармоқ (фаолият тури) / Отрасль (вид деятельности): коммунальное хозяйство

Давлат мулкни бошқариш органи / Орган управления государственным имуществом: _____

Удҳов бирлиги, минг сум / Единица измерения, тыс. сум: _____

Манзилгоҳ / Адрес: Ташкент, Зерафшан

ОКУД бўйича 1-шакл форма №1 по ОКУД

Сана (йил, ой, кун) / Дата (год, число, месяц):

ОКПО бўйича по ОКПО

ОКНХ бўйича по ОКНХ

ОКПО бўйича по ОКПО

Назоратдаги миқдор / Контрольная сумма

Жўнатилган сана / Дата высылки

Қабул қилинган сана / Дата получения

Топшириш муддати / Срок предоставления

Кодлар Коды: 0710001

180183/7

Кўрсаткичларнинг номи / Наименование показателей	Сатр рақами / № стр.	Ҳисобот йили бошида / На начало отчетного года	Ҳисобот даври охирига / На конец отчетного года
1	2	3	4
АКТИВ			
Узоқ муддатли активлар / Долгосрочные активы			
Асосий воситалар: / Основные средства:			
Бошланғич (қайта тиклаш) қиймат (01, 03) / первоначальной (восстановительной) стоимости (01, 03)	010	8430620	33085317
қолдириш (02), износ (02)	011	2622619	13227172
қолдириш қиймат 010-011 / остаточная стоимость 010-011	012	5808001	19858145
Қолдириш қиймат 020-021 / остаточная стоимость 020-021	020		
Қолдириш қиймат 021 / остаточная стоимость 021	021		
Қолдириш қиймат 022 / остаточная стоимость 022	022		
Қолдириш қиймат 030 / остаточная стоимость 030	030	30259	245274

Ушбуликштор 2-4 (3) 1 2001 нар 10 000 г. 1041.

Курсаткичларнинг номи Наименование показателей	Сар рақами № стр.	Ҳисобот янги бошида На начало отчетного года	Ҳисобот даври с На конец отчетн
	2	3	4
Шўба корхоналаридаги акциялар (06) Акции в дочерних предприятиях (06)	040		
Шўба корхонасига берилган қарзлар (06) Займы, предоставленные дочерним предприятиям (06)	050		
Уюшма корхоналаридаги акциялар (06) Акции в ассоциированных предприятиях (06)	060	949	1449
Уюшма корхонасига берилган қарзлар (06) Займы ассоциированные предприятия (06)	070		
Узоқ муддатли инвестициялар (06) Долгосрочные инвестиции (06)	080	29986	29986
Бошқа қарзлар (06) Прочие займы (06)	090		
Бошқа активлар Прочие активы	100		
I. БУЎЛИМ БУЙИЧА ЖАМИ 012+022+030+040+050+060+070+080+090+100 ИТОГО ПО РАЗДЕЛУ I 012+022+030+040+050+060+070+080+090+100	110	652247 2809868	2014854
Оборот активлари			
Оборотные активы			
Ишлаб чиқариш захиралари (10, 11, 12-13, 15, 16) Производственные запасы (10, 11, 12-13, 15, 16)	120	603509	101610
Тугалланмаган ишлаб чиқариш (20, 21, 23, 29) 130 Незавершенное производство (20, 21, 23, 29)	130		
Тайёр маҳсулот (40) Готовая продукция (40)	140		
Олиб солинган товарлар (41-42) Товары для перепродажи (41-42)	150		
Келгуси давр сарфлари (31) Расходы будущих периодов (31)	160		146996
Пул маблағлари (51, 56, 57) Денежные средства (51, 55, 56, 57)	170	283	32691
Валюта маблағлари (50, 52, 55, 56, 57) Валютные средства (50, 52, 55, 56, 57)	180	17545	12279
Ҳиссадаги пул маблағлари (50) Денежные средства в кассе (50)	190		1145
Қисқа муддатли қўйилмалар (58) Краткосрочные вложения (58)	200		
Сотиб олинган хусусий акциялар (56) Собственные акции выкупленные (56)	210		
Дебиторлар: Дебиторы:			
— харидор ва буюртмачилар билан ҳисоблашишлар (09, 45, 62-82) — расчеты с покупателями и заказчиками (09, 45, 62-82)	220	2809958	81069
— бунак (аванс тўловлари) (61) — авансовые платежи (61)	230		
— бюджет билан ҳисоблашишлар (68, 19) — расчеты с бюджетом (68, 19)	240		
— ходимлар билан ҳисоблашишлар (73) — расчеты с персоналом (73)	250		
— шўба корхоналари билан ҳисоблашишлар (78) — расчеты с дочерними предприятиями (78)	260	337105	100877
— уюшма корхоналари билан ҳисоблашишлар (79) — расчеты с ассоциированными предприятиями (79)	270		
— таъсисчилар билан ҳисоблашишлар (75) — расчеты с учредителями (75)	280		
— бошқа дебиторлар (63, 71, 76) — прочие дебиторы (63, 71, 76)	290	9070	36343
II. БУЎЛИМ БУЙИЧА ЖАМИ 120+130+140+150+160+170+180+190+200+210+220+230+240+ 250+260+270+280+290 ИТОГО ПО РАЗДЕЛУ II 120+130+140+150+160+170+180+190+200+210+220+230+240+ 250+260+270+280+290	300		
Балаиснинг активи буйича ЖАМИ 110+300 ВСЕГО по активу 110+300	310	3784470 1032907 31876078	9453365 28598218

Курсаткичлар Показатели	Сатр рақими № стр.	Утган йилнинг шу даврида За соответствующий период прошлого года		Хисобот даврида За отчетный период	
		Даромадлар (фойда) Доходы (прибыль)	Харажатлар (зарар) Расходы (убыток)	Даромадлар (фойда) Доходы (прибыль)	Харажатлар (зарар) Расходы (убыток)
1	2	3	4	5	6
Махсулот (иш, хизмат) сотишдан тушган тушум Выручка от реализации продукции (работ, услуг)	010	9295039	X	21917866	X
Қўшилган қиймат солиғи Налог на добавленную стоимость	020	X	905593	X	2774028
Ақинлар Акции	030	X		X	
	040	X		X	
Сотишдан олинган соғф тушум 010-020-030-040 Чистая выручка от реализации 010-020-030-040	050	8229496	X	19143839	X
Сотишган махсулот иш ва хизматларнинг ишлаб чиқариш чықарихи Производственная себестонность реализованной продукции, товаров, работ, услуг	060	X	6431116	X	1253801
Сотишдан тушган ялпи молиявий натижа 050-060 Валовой финансовый результат от реализации 050-060	070	1898330		6605823	
Сотиш харажатлари Расходы на реализацию	080	X		X	630816
Маъмурий харажатлар Административные расходы	090	X	359862	X	658846
Асосий фаолиятнинг бошқа харажатларидан даромадлари ва харажатлари Прочие операционные расходы и доходы от основной деятельности	100	86044	1423957	191181	2913670
Асосий ишлаб чиқариш фаолиятининг молиявий натижаси (фойда ёки зарар) 070-080-090-100 Финансовый результат (прибыль или убыток) от основной производственной деятельности 070-080-090-100	110	200655		2593678	
Уюшма ва шўъба корхоналаридан олинган дивидендлар Дивиденды, полученные от дочерних и ассоциированных предприятий	120		X		X
Бошқа олинган дивидендлар Прочие дивиденды полученные	125	483	X	323	X
Уюшма ва шўъба корхоналаридан олинган ва берилган қарзлар бўйича фойзалар Проценты по займам полученным и выданным дочерним и ассоциированным предприятиям	130				
Бошқа туланган ва олинган фойзалар Прочие проценты уплаченные и полученные	135			✓ 116128	
Валюта курс фарқи Курсовые валютные разницы	140			✓ 56450	
Молиявий фаолият бўйича бошқа даромад ва харажатлар Прочие доходы и расходы по финансовой деятельности	145			2435 ✓ 1341145	
Умумжамак фаолиятининг молиявий натижаси (фойда ёки зарар) 110+120+125+130+135+140+145 Финансовый результат (прибыль или убыток) от общей финансовой деятельности 110+120+125+130+135+140+145	150	201128		622813	
Фойда, тоданган фойда ва зарар Чрезвычайные прибыли и убытки	160				

Курсаткичлар Показатели	Сатр рақами № стр.	Утган йилнинг шу даврида За соответствующий период прошлого года		Ҳисобот даврида За отчетный период	
		Даромадлар (фойда) Доход: (прибыль)	Харажатлар (зарар) Расходы (убыток)	Даромадлар (фойда) Доход: (прибыль)	Харажатлар (зарар) Расходы (убыток)
1	2	3	4	5	6
170	201128			622373	
180	x	200901		x	622057
190	x	14		x	52
200	213			604	

БЮДЖЕТГА ТЎЛАНМАЛАР ТЎҒРИСИДА
МАЪЛУМОТ
СПРАВКА О ПЛАТЕЖАХ В БЮДЖЕТ

Курсаткичнинг номи Наименование показателей	Сатр коди Код строк	Ҳисобланган миқдор Причисляется по расчету	Ҳақиқатда тўланган Фактически внесено
1	2	3	4
210	210	-	
220	220	622057	471031
230	230	1364	1364
240	240	1787608	1563536
250	250	-	
260	260	-	
270	270	-	
280	280	17336	6835
290	290	125380	11155
300	300	-	
310	310	646383	464388
320	320	52	12445
330	330	90827	
		63687	14532
		3344694	2656396

Рақбар

Руководитель



алтер

D 2.3.8.3 Sample of Cash Flow Statements of Vodokanal for the year ended 31 December, 2001

IV. Пул оқими
(ярим йиллик ва йил учун тўлдирилади)
IV. Денежные потоки
(заполняется за полугодие и год)

Кўрсаткичлар номи Наименование показателей	Сатр хос рақами Код строки	Даромад Приход	Числ Рас
A	B	1	2
Солиққа тортиш Налогообложение	121		416578 416
Хўжалик фаолиятдан пул келган Денежный поток от хозяйственной деятельности	122	416105	
Инвестиция ва молия хизматлари фойдасидан тушган пул Денежный поток от прибыли на инвестиции и обслу- живания финансов	123	473	
Инвестиция фаолиятдан пул келган Денежный поток от инвестиционной деятельности	124	6921	
Молиявий фаолиятдан пул келган Денежный поток от финансовой деятельности	125	1237	
Жами пул оқими			416578
Итого денежных потоков	126	423936	416

V. Бюджетга тўловлар
V. Платежи в бюджет

Кўрсаткичлар номи Наименование показателей	Сатр хос рақами Код строки	Ҳисоб бўйича тўланиши керак Причитается по расчету	Ам тўл Факт вне
A	B	1	
Мулк солиғи Налог на имущество	127	-	
Даромад (фойда) солиғи Налог на прибыль (доход)	128	200901	6440
Ер солиғи (ер учун ҳақ) Земельный налог (плата за землю)	129	1697	16976
Кўшимча қиймат солиғи Налог на добавленную стоимость	130	339786	20795
Акцизлар Акцизы	131	-	
Божхона экспорт божлари Экспортные таможенные пошлины	132	-	
Божхона импорт божлари Импортные таможенные пошлины	133	-	
Даромад солиғи Подоходный налог	134	277736	13447
Солиқ қонунчилигини бузганлиги учун иқтисодий жазолар Экономические санкции за нарушение налогового законодательства	135		13953
Сув учун тўлов Плата за воду	136	14257	11896
Экология солиғи Экологический налог	137	64311	72

Кўрсаткичлар номи Наименование показателей		Сатр хос рақами Код строки	Хисоб бўйича туланиши керак Причитается по расчету	Амалда туланган Фактически внесено		
А		Б	В	Г		
Қазилма бойликлари солиғи на недра солиқлар		139		2		
Боғе налоғи		140	14	14		
Туловлар (сатрлар йиғиндиси 127 дан 140 гача) то'ловлар (сумма строк с 127 по 140)		141	944494	556131		
VI. Мақсадли ва бюджетдан ташқари фондларга ажратмалар						
VI. Отчисления в целевые и специальные внебюджетные фонды						
			минг.сўм.	тыс.сўм.		
Кўрсаткичлар номи Наименование показателей	Сатр хос рақами Код строки	Йил бошига қардорлик Задолженность на начало года	Хисоб бўйича туланиши керак Причитается по расчету	Корхонада сарфланган Израсходовано на предприятии	Фондларга ўтказилган Перечислено в фонды	Нобюджет туловлар бўйича қарз Задолженность по внебюджетным платежам
А	Б	1	2	3	4	5
Бюджет фондлари бўйича (сатрлар йиғиндиси 145 дан 148 гача, 148 дан 150 гача)						
142		137593	811403	42262	509505	397319
143		3105	20745		14855	94025
144						
145		36836	158084		120148	74742
146						
147						
148		93661	616245	42262	359048	308586
149		3994	16389		15454	4926
150						

Маълумот учун: (йилга тўлдирилади)
Справочно: (заполняется за год)

Кўрсаткичлар номи Наименование показателей	Сатр хос раками Код строки	Миқдори Количество	Сумма (минг. Сумма (тыс. с
А	Б	1	2
Акция чиқарилди – жами Выпущено акций – всего	151		
шу жумладан оддий в том числе обыкновенных	152		
имтиёзли привилегированных	153		
Муомаладаги акциялар – жами Акции в обращении – всего	154		
шу жумладан оддий в том числе обыкновенных	155		
имтиёзли привилегированных	156		
Қимматли қоғозлар ҳаракати Движение ценных бумаг			
Йил бошига қолдиқ Остаток на начало года	157	3867	805
Сотилди (тўланди) Продано (погашено)	158		
Жорий йилда чиқарилди Выпущено в текущем году	159		
Харид қилинди (олинди) Куплено (приобретено)	160	9	144
Йил охирига қолдиқ Остаток на конец года	161	3876	949

Йил « _____ »
« _____ » _____ г.



Ижрочининг исми-шарифи ва телефон рақами
фамилия и № телефона исполнителя

Раҳбар
Руководитель _____

Бош бухгалтер
Главный бухгалтер _____

D 2.3.8.4 Accounting Standards in Uzbekistan

On approval of Regulation on composition of expenditures for production and sale of goods (works, services) and on order of formation of financial results.

Resolution of the Cabinet of Ministers of the Republic of Uzbekistan. Dated 5.02.1999, #54

In accordance with the Tax Code of the Republic of Uzbekistan and to provide single methodology of revenue and expenses accounting of economic subjects the Cabinet of Ministers establish:

1. To approve Regulation on composition of costs on production and sale of goods (works, services) and on order of formation of financial results according to annex.
2. To the Ministry of Finance of the Republic of Uzbekistan within one month period:
 - Elaborate and submit to the Cabinet of Ministers draft of Resolution on approval of standards on fixed costs;
 - To elaborate and publish comments to the Regulation approved by present Resolution
 - To elaborate and approve together with the State Tax Committee, instructions for use of pointed Regulation by small enterprises that use simplified system of taxation, and natural persons that carry on businesses without establishment of legal entity;
 - Together with the ministries and departments to provide inspection and adjustment of documents in accordance with present Resolution.
3. To declare void:
Points 1,2, and 3 of the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan sated 26.03.94, #164 “On approval of regulation of accounting system in the Republic of Uzbekistan and its development” (SP of the Republic of Uzbekistan, 1994, #3, clause 19);
Resolution of the Cabinet of Ministries dated 18.12.95, #4 61 “On amends in Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated 26.03.94, #164” (SP of the Republic of Uzbekistan, 1995, #12, clause 48)
4. Control over implementation of present Resolution shall be imposed on Deputy Prime Minister Hamidov B.S

Chairman of the Cabinet of Ministers
Karimov I.

Approved by
the Cabinet of Ministers
dated 5.02.99, #54

Regulation

On composition of costs on production and sale of goods (works, services) and on the order of formation of financial results

General provisions

Present Regulation shall establish single methodological basis for determination of costs on production and sale of goods (works, services) and the order of formation of financial results of economic subjects – legal entities, as well as natural persons, carrying on business without establishment of legal entity.

The Regulation is elaborated considering all differences, which arise by calculating costs for accounting and taxation purposes. The main object of accounting shall be calculation of costs and estimation of financial results of activity of economic subjects to estimate their competitiveness. Taxable income (profit) shall be determined by inclusion of some items of costs of economic subject in taxable base according to the Tax Legislation.

In the Regulation classification of costs and general rules for financial results formation are given.

In Annex 1 items of costs, which shall be withdrawn from income of enterprises while calculating net profit of accounting period, but included in taxable base of economic subject while calculating tax on income (profit) in accordance with the Tax Legislation are given.

Annex 2 contains the list of costs that are not excluded from taxable base in the moment of their appearance but excluded in the next or later periods (time difference)

On the basis of present Regulation the distinctions of composition and records of costs of particular industries shall be determined by appropriate ministries and departments of the Republic of Uzbekistan on adjustment with the Ministry of Finance and State Tax Committee of the Republic of Uzbekistan.

A. Formation of financial results.

Stated in Regulation classification of costs is mainly oriented on correct and complete reflection of costs in accounting, as well as determination of financial results (profit or loss) of activity of economic subject for formation of its financial statement.

Financial results of economic subject activity are defined by the following indexes of profit:

- Gross margin from sales of products, which is determined as a difference between net profit of sales and cost of sales:

$$GM=NP-CS$$

GM – gross margin

NP – net profit

CS –cost of sales

- Profit from main activity, which is determined as difference between gross margin from sales and expenses of period, plus other incomes and minus other losses from main activity.

$$PMA = GM-EP+OI-OL$$

PMA – profit from main activity

EP – expenses of period

OI – other incomes

OL – other losses

- Profit (loss) from general economic activity, which is determined as: amount of profit from main activity plus incomes minus expenses on financial activity.

$$\text{PGEA}=\text{OP}+\text{IF}-\text{EF}$$

PGEA- Profit from General Economic Activity

IF- Incomes from financial activity

EF – Expenses from financial activity

- Profit before tax, which is calculated as profit from general economic activity, plus extraordinary incomes, minus extraordinary losses.

$$\text{PBT}=\text{PGEA}+\text{EI}-\text{EE}$$

EI – extraordinary incomes

EE – extraordinary expenses

- Annual net profit which is kept by economic subject after payment of tax, is profit before payment of taxes minus income tax and minus other taxes and payments envisaged by the legislation:

$$\text{NP}=\text{PBT}-\text{IT}-\text{OT}$$

NP – net profit

PBT – profit before tax

IT- income tax

OT – other taxes and payments.

B. The list of costs connected with financial-economic activity of economic subjects

In accordance with present Regulation the list of costs that are included in goods (works, services) price and expenses of period shall be established for the purpose of:

- Formation of full and exact information on balance items of all costs that economic subject has during production and sale of product for determination of its activity efficiency and market competitiveness;
- For correct calculation of basis of assessment.

In accordance with present Regulation all costs are devised on:

- Costs included into cost of production
 - a) Direct and indirect material costs;
 - b) Direct and indirect labor costs;
 - c) Other direct and indirect costs including overhead costs;
 - Costs not included in production cost but included in expenses of period that included in profits from main activity;
- a) Sales expenses
- b) Administrative expenses;
- c) other operational expenses and losses;
 - Expenses on financial activity of economic subject counted by calculation of profit or loss of its general economic activity:
 - a) expenses on percentages;
 - b) negative translation differences on transactions with foreign currency;
 - c) revaluation of activities invested in securities;
 - d) other expenses from financial activity;
 - Extraordinary losses included by calculation of profits and losses before income tax.

1. Composition of expenses included in production cost of goods (works, services).

In production cost of goods (works, services) expenses directly connected to production of goods (works, services) envisaged by technology and organization of production are included. To them shall be referred: direct and indirect material costs, direct and indirect labor costs, other direct and indirect costs including overhead expenses.

Costs that form production cost of goods (works, services) shall be grouped in accordance with their economic content by the following elements:

- Material costs (minus costs of recurrent wastes);
- Labor costs;
- Social insurance contributions regarding production;
- Depreciation of fixed assets and intangible assets referred to production;
- Other production costs;

1.1. Material costs.

To material costs shall be referred:

1.1.1. Purchased from side raw materials and materials that are included in composition of products and form their basis or being a necessary component by production of goods (fulfillment of works, providing services).

1.1.2. Purchased materials that are used in production process to provide regular technological process and for packing of products or expending on other production needs (conduction of tests, control, content, maintenance and operation of facilities, buildings, constructions and other fixed assets), as well as spare parts for maintenance of facilities, deterioration of instruments, aids, implements, devices, labware and other labor facilities that are not referred to the fixed assets, deterioration of overalls and other noncapitalized products.

1.1.3. Purchased inventory materials and semimanufactures that treated in the future in the economic object.

1.1.4. Production works and services that completed by side legal entities or natural persons, as well as by domestic structural subdivisions of economic subject that are not referred to main activity.

To production works and services shall be referred fulfillment of separate operations on output of product, treatment of raw materials and materials, maintenance of tests to determine the quality of used raw materials and materials, control over following of established technological processes, maintenance of main production funds and other.

Transportation services of side legal entities on transportation of goods within economic subject (removal of raw materials, materials, instruments, parts, semimanufactured products, other types of goods from basic (central) storage houses to workshops (distant places) and delivery of finished products on storage houses, as well referred to production services.

1.1.5. Natural raw materials (contributions on recultivation of land, payment of works on recultivation of land that implemented by special legal entities) payment for wood, payment for water taken by industrial enterprises form water economy systems within and over established limits. For primary industries shall be depreciated cost of rights on use of timber and minerals or expenses on recovery of environment.

1.1.6. Purchased from side fuel of all type that spent for technological purposes, production of all types of energy, hitting of buildings, transportation costs for servicing production that are maintained by economic subject.

1.1.7. Purchased energy of all types spent on technological, transportation and other production and economic needs of economic subject. (Expenses on production of electricity and other types of energy that produced by economic subject itself, as well as expenses on transformation and delivery of purchased energy to the place of usage including appropriate components of costs.)

1.1.8. Losses, wastages and deficiency within and over the range of natural wastages of wealth in the sphere of production.

1.1.9. Costs connected to delivery (including handing) of material resources by transport and employees of economic subject shall be added to appropriate components of production costs (labor costs, depreciation of fixed assets, material costs and other).

1.1.10. In cost of material resources costs of economic subject on purchase of boxing and packing of material resources receives from supplier shall be included.

1.1.11. From costs of material resources that included in cost of production cost of recurrent wastes, boxing and package on the price of the price of actual sale, utilization or receive in storage house.

1.1.12. Cost of material resources that reflected in component "Material costs" is formed on the basis of purchase prices including barter deals, extra payments (additional charges), commission payments that are paid to distribution, foreign economic enterprises, costs of commodity market services including broker's services, customs duties, payment for transportation, storage and delivery implemented by side legal entities.

1.2. Labor costs.

In composition of labor costs the following articles shall be included:

1.2.1 Calculated salary for actually fulfilled works, estimation on the base of piece-rate, tariff base and official salary in accordance with the system of salary payment accepted by economic subject including payments incentives envisaged by basic documents on accounting of work output.

1.2.2. Extras to tariff base and salaries for professional skills, mentor work.

1.2.3. Compensations connected to the schedule of work and working conditions including:

1.2.3.1. Extra payments (additional charges) to tariff base and salaries for work at night time, overtime work, for work on weekends and holidays envisaged by schedule of technological process.

1.2.3.2. Extra payments for works in multiple shift schedule for double jobholding and expansion of service area.

1.2.3.3. Extra payments for work in difficult, destructive, extra destructive working conditions and natural-climatic conditions including extra payments to the salary for constant length of work in such conditions on the list professions and works established by the Government.

1.2.3.4. Extra payments to the salary of communication, rail, river, motor transport and highway roads, and other employees constant work of which elapse on the way or road shall be paid for each day that is on the road and paid from the day of departure to the day of return to the place of situation of economic subject.

1.2.3.5. Extra payments for traveling type of work for employees that conduct construction, reconstruction and maintenance, as well as by conducting phased working method envisaged by the legislation.

1.2.3.6. Additional charges to those who works on closed works and for standard times of their movement in mines from stockpile to the place of work and vice versa.

1.2.3.7. Payments stipulated by regional regulations of labor payment including regional coefficient and coefficient for the work in desert, waterless and high lands completed in accordance with the present legislation.

1.2.3.8. Amounts paid (for works by phased working method) in the amount of tariff base, salary for the day that go on the road from the place of situation of economic subject to the place of work and back envisaged by working schedule on duty, as well as for the days of retention of employees on the way on meteorological reasons and on the fault of transportation organizations.

1.2.4. Payment for days-off disposed to the employees for overtime work by phased working method, by add accounting of working hours established by the legislation.

1.2.5. Payment for non worked time.

1.2.5.1. Payments according to the existing legislation, payment of regular (annual) and additional leaves, compensation for unused regular (annual) and additional leaves, payment of promotional hours for adolescent, work break for mothers for child feeding, and payments for the time used for medical inspection.

1.2.5.2. Payments to the employers that are on forced leave with partial refund of main salary.

1.2.5.3. Payment to employers-donors for medical inspection days, for days of giving blood for transfusion and days-off given after each day of giving blood for transfusion.

1.2.5.4. Labor payment for implementation of State liabilities (military rally, assemblies in emergency, etc.)

1.2.5.5. Labor payment to the workers that are not rolled in the staff of economical subject for implementation of works on contracted agreement of civil-legal form, including works contract, if accounts with the workers for performed work is done by economic subject directly.

1.2.7. Other kinds of payments included according to fixed procedure to the wage-bill of employees, participating in productive process.

1.3. Social insurance allocations regarding production.

Contributions for social insurance shall include:

1.3.1. Obligatory contributions of social format on established by the legislation norms to the wage-bill.

1.3.2. Contributions to non-governmental pension funds, contributions to free medical insurance and other kinds of optional, free insurance.

1.4. Depreciation of fixed assets and nonmaterial assets

In composition of expenses on depreciation of fixed assets and nonmaterial assets shall be included:

1.4.1. Amounts of depreciation allowances (accrued deterioration), calculated due to primary (recovery) cost of fixed assets including purchased by leasing and approved in fixed order including the accelerated depreciation, performed in accordance with the legislation.

1.4.2. Deterioration (depreciation) of nonmaterial assets shall be monthly referred to prime cost of goods (works, services) by norms calculated by economic subject, on the strength of primary cost and the duration of its exploitation (but not more than the period of activity of economic subject). The standards of deterioration of nonmaterial assets are set for the period of 5 years, but not more than the period of economic unit activity, in case if it is impossible to determine the duration of nonmaterial assets exploitation.

1.5. Other costs related to production.

The following complex articles of accounting of other costs related to production in the accounting are divided on elements of costs given in items 1.1, 1.2, 1.3, 1.4.

1.5.1. Costs for maintenance of production process.

1.5.1.1 Costs for raw, materials, fuels, energy, tools, devices and other labor facilities providing to the production.

1.5.1.2. Maintenance costs of fixed assets in working conditions (costs for technical examination and service, for realization of jobbing, overhaul maintenance and heavy repair). The conducting of remedial maintenance (jobbing, overhaul, and heavy) of productive fixed assets by the economic subject itself shall be added to the prime cost of goods (works, services) by corresponding elements of productive charges (material charges, labor costs and other).

In case of need the economic subjects of particular branches by authority of the Ministry of Finance of RU can establish the reserve assets for remedial maintenance conducting. The allocations to that reserve are shown in "Other costs related to production" element and accrued strength on the estimated value of costs and because systematic remedial maintenance conducting of each unit of fixed assets. The norm of allocations to reserve is reviewed at the end of each reporting year, and in case of need for new financial year the norm of allocations can be increased or reduced. In cases when sum of reserved funds for major repayments overshoot the actual costs for maintenance of given object the overshoot sum shall be reversed. If actual costs overshoot the reserved funds the overshoot sum shall be reflected in composition of element "Other costs related to production".

1.5.1.3. Charges for providing fireproofing, security and for other special demands provided by the rules of technical exploitation of economic subject, for monitoring and control of its activity. Charges for out-departmental security can be referred to productive prime cost of goods (works, services) only in the case of availability of specific demands to present production that is conditioned the existence of security.

1.5.1.4. Expenditures connected to current rent of fixed assets related to production activity.

1.5.1.5. Operating costs connected to maintenance and exploitation of funds of nature conservation importance including payments for pollution emissions in environment within the allowed standards.

1.5.1.6. Costs for providing the normal working conditions and accident prevention connected to features of production and envisaged by the legislation.

1.5.1.7. Measures for welfare and health protection, directly related with employees operation in production process;

1.5.1.8. Cost of public services, feed, and food disposed free to employees of some industries. Cost of accommodations (or sum of money compensation for accommodation, public services and other) given for free to employees of economic subject.

1.5.1.9. Cost of articles (including uniform, outfit, special feeding) given to private use for free (or amount of privileges connected to their sale on discounted price) in accordance with the legislation.

1.5.1.10. Costs for maintenance and service of technical means of administration, communication centers, alarm means, other technical means of administration, computing centers, referred to production process.

1.5.1.11. Payment to medical organizations for employers' medical examination that are engaged at production in accordance with the legislation.

1.5.2. Costs of business trips of production staffs that are referred to production process in the limits of fixed standards.

1.5.3. Costs for obligatory insurance of production workers and production assets.

1.5.4. Losses from wasters.

1.5.5. Losses from downtimes on inner production reasons.

1.5.6. Costs for warranty reparation and for guaranty maintenance of the goods that have the warranty lifetime.

1.5.7. Costs for obligatory certification of the products (services), except capitalized.

1.5.8. Allowances in connected with lost of work-ability due to injury at work, paid on base and without decision of corresponding competent authorities. Payment of allowances connected to professional diseases.

1.5.9. Costs for transportation of the employees to work place and back in the directions that are not servicing by public transports.

2. Expenses of period.

Under expenses of period costs and expenses not connected directly to production process namely expenses for administration of economic subject, expenses on sale of goods and other expenses referred to general economic activity shall be understood. All following costs on the point 2 shall be complex articles of costs and their account shall be organized on components of costs as it was pointed in preamble, point 1.5. of present Regulation.

To the "Costs of period" the following articles shall be referred:

2.1. Sales expenses.

2.1.1. Expenses on rail, air, automobile, river and cartage transportation of goods. In this article included expenses on transportation as well as penalties for downtime of transport facilities.

- 2.1.2. Marketing costs of trade and catering enterprises including:
 - 2.1.2.1. Salary expenses listed in 1.2. of the Regulation, connected to sale of goods (works, services) except management personnel.
 - 2.1.2.2. Expenses on social insurance in accordance with point 1.3. of the Regulation referred to point 2.1.2.1.
 - 2.1.2.3. Expenses on rent, maintenance and operation of buildings, constructions and premises that are used for trade needs.
 - 2.1.2.4. Depreciation of fixed assets and nonmaterial assets in accordance with point 1.4. of the Regulation.
 - 2.1.2.5. Deterioration of sanitary clothes, table-linen, noncapitalized fast wearing products, kitchen utensils and flatware.
 - 2.1.2.6. Expenses on gas, fuel, electricity.
 - 2.1.2.7. Expenses on storage, additional earnings and subgrading.
 - 2.1.2.8. Expenses on trade advertisement.
 - 2.1.2.9. Losses of goods, products while transportation, storage and sale within and higher norms.
 - 2.1.2.10. Expenses on boxing.
 - 2.1.2.11. Expenses on obligatory insurance of assets.
 - 2.1.2.12. Expenses on job safety and accident prevention.
 - 2.1.2.13. Current (of accumulation type) expenses on installation and maintenance of fans, barrier of cars and their movable parts, hatches, gabs and so on.
 - 2.1.2.14. Deterioration of uniform and special footwear.
 - 2.1.2.15. Payment for laundry, wash-house and other legal entities for laundry, reparation and disinfection of uniform, special footwear and other things of individual defense, kitchen utensils and sanitary clothing.
 - 2.1.2.16. Cost of materials used for laundry and repairmen of uniform and special footwear.
 - 2.1.2.17. Payment to medical organizations for medical examination of employees of catering and trade.
 - 2.1.2.18. Expenses on keeping of cash economy and cash collection.
 - 2.1.2.19. Cost of paper table-napkins, paper table-clothes, one-shot glasses and plates and other one-shot dishes in enterprises of catering.
- 2.1.3. Costs for study of market outlet (expenses on marketing and advertisement) within and higher than established standards.
- 2.1.4. Other expenses on sale not listed above.

2.2. Administrative expenses.

To administrative expenses shall be referred:

- 2.2.1. Labor payments, listed in item 1.2, referred to managerial personnel.
- 2.2.2 Contributions to social insurance listed in item 1.3, referred to managerial personnel.
- 2.2.3. Expenses on maintenance and rent of official cars and microbuses.
- 2.2.4. Expenses on organization and administration of economic subject and its structural departments.
- 2.2.5. Costs for maintenance and service of technical means of administration, communication centers, alarm means, other technical means of administration, computing centers, not referred to production process.
- 2.2.6. Payment to communication centers, rendering of services (telephone station, cellular, satellite).
- 2.2.7. Payment for domestic and international calls in the limits of fixed standards.
- 2.2.8. Payment for rent of buildings and accommodations for managerial needs.
- 2.2.9. Expenses for maintenance and depreciation of fixed assets for managerial needs.
- 2.2.10. Contributions on maintenance of higher organizations and associations of legal entities: ministries, departments, associations, concerns etc.

- 2.2.11. Obligatory insurance of employees and property not connected with production process.
- 2.2.12. Expenses on business trips of managerial personnel within and higher the established norms.
- 2.2.13. Entertainment expenses within and higher established norms.
- 2.2.14. Expenses on accommodations, public services, allowed to catering enterprises for free.
- 2.2.15. Current expenses, connected to maintenance of and operation of nature conservation funds, not connected directly to production process including payments for disposal of polluting effluents in environment within and higher the established standards.

2.3. Other operational expenses.

In other operational expenses shall be referred”

- 2.3.1. Expenses on training and retraining of personnel, with the exception of personnel for work on newly introduced economic subject, within the standards.
- 2.3.2. Settle of expenses on disposal of half done works in projects and building-assembly works, as well as damages and deformations happened during transportation to storage that is under the subject, expenses on revision (disassemble of equipment) caused by defects of anticorrosion defense and other expenses shall be paid at the expense of legal entities violated the requirements of delivery and fulfillment of works in amount which cannot be covered by deliverer or other economic subjects responsible for half fulfilled works, damages and losses.
- 2.3.3 Payment for consulting and informative services.
- 2.3.4. Payment for auditors' service, including the payment for audit conducting under initiative of one of partners (owners) of economic subject.
- 2.3.5. Losses from keeping of own servicing productions and enterprises.
- 2.3.6. Health care measures and recreation organizing that are not connected directly to workers' involvement in production process.
- 2.3.7. Expenses on fulfillment by economic subject of works (services) not connected to production of goods (works on accomplishment of cities and villages, assistance to agriculture and other types of works).
- 2.3.8. Compensation and stimulating payments.
 - 2.3.8.1. Compensation under the decision of the government of RU.
 - 2.3.8.2. Lump sum premiums, awards and seniority payments including payments in kind on the decision of economic subject itself, as well as amounts contributed on them to social funds.
 - 2.3.8.3. Payment for the time of enforced absenteeism or implementation of less-paid work in accordance with the legislation of RU or under decision of economic subject itself.
 - 2.3.8.4. Additional payments in case of temporary loss of work ability until actual earnings, established by the legislation.
 - 2.3.8.5. Salary to employees of constant working place, to the workers and specialists of economic subject during the training in the system of skill development and personnel retraining.
 - 2.3.8.6. Payment on additional leave to woman who have two or more children at the age till 12, or child-disabled at the age till 16, according to the legislation.
 - 2.3.8.7. Allowance of goods, products and other wealth or fulfillment of works, services to employees for free.
 - 2.3.8.8. Recovery of expenses to employees (food, transportation, cards of admissions for medical care and rest, excursions and travels, visits to sport clubs, clubs, social and sport activities, subscriptions and goods for personal use of employees and other payments of such type).
- 2.3.9. Payments and expenses not counted by adding of salary:
 - 2.3.9.1. Expenses on payments of monthly child home care allowance for two years after child bearing according to the legislation.
 - 2.3.9.2. Allowances to pensions, lump sum payments to retiring labor veterans.

- 2.3.9.3. Allowances to employers, excused by economic subject due to reorganization, staff reduction according to legislation.
- 2.3.9.4. Financial help paid to employees.
- 2.3.10. Expenses on maintenance of Health care objects, institution for elderly care, preschool institutions, health recreation camps, preschool centers, recreation camps, cultural and sport institutions, public education objects as well as housing funds (including allocations for depreciation and expenses for all kinds of reparation measures) within and higher established standards, fixed by the Bodies of State authorities in regions.
- 2.3.11. Expenses on maintenance of tied up productive capacities and objects (except expenses, compensated at other sources expenses).
- 2.3.12. Payment of banking services and depository.
- 2.3.13. Contributions to ecological, health recreational and other donation fund, enterprises, organizations of culture, public education, healthcare, social assistance, physical culture and sport.
- 2.3.14. Obligatory payments to budget, taxes, dues, contributions to special off-budget funds made in accordance with the legislation and referred to expenses of economic subject.
- 2.3.15. Losses, penalties, penny:
 - 2.3.15.1. Losses on void production orders.
 - 2.3.15.2. Losses and shortages within and higher norms of natural losses of wealth that are not referred to production process.
 - 2.3.15.3. Losses occurred as a result of revaluation or adjustment of inventories and finished products on the method of upset value or on the net cost of sales.
 - 2.3.15.4. Losses on operations with boxing.
 - 2.3.15.5. Sue charges.
 - 2.3.15.6. Contributions to reserve fund on doubtful debts.
 - 2.3.15.7. Losses from cancellation of accounts receivables on which period of limitation expired, and other debts not actual for collection, as well as losses from cancellation of debts on settlement with legal entities and natural persons in accordance with the legislation.
 - 2.3.15.8. Losses on operations of past years disclosed in current year.
 - 2.3.15.9. Noncompensated losses from natural disasters (destruction and damages of inventory, finished products, and other wealth losses from downtime of production process and other) including expenses connected with preclusion and liquidation of the result disasters.
 - 2.3.15.10. Losses from embezzlement the causers of which are not defined or in cases when it is impossible to cover necessary amounts on account of causers.
 - 2.3.15.11. Losses from sale of fixed assets being under maintenance of economic subject within 3 and more years, losses from sale of other property (assets) of economic subject, as well as losses from amortization, free transfer and other replacement and other property (assets) of economic subject.
 - 2.3.15.12. Awarded and accepted penalties, penny, and other types of sanctions for violation of terms of economic agreements including on the fault of deliverers and debtors, as well as expenses on recovery of cased losses.
 - 2.3.15.13. Penalties and penny for violation of the Tax and other legislation.
 - 2.3.15.14. Other paid penalties.
 - 2.3.15.15. Other expenses.

2.4. Expenses of accounting period excluded from taxable basis in future.

In this paragraph listed expenses that are not connected to capitalization and not included in the cost of capitalized fixed assets.

- 2.4.1. Expenses on development of new economic subjects, production, work-shops, aggregates:

- 2.4.1.1. Individual probation of separate types of machines and mechanisms, and complex probation of all types of equipment and technical devices with the purpose to check their quality and setting up.
- 2.4.1.2. Main setting up implemented by plant-deliverer of equipment or by special enterprises on their behalf.
- 2.4.1.3. Maintenance of direction (administrative expenses) of enterprise that is under construction and by absence of direction by group of technical control, as well as expenses connected with development of new economic subjects and objects.
- 2.4.1.4. Expenses on training of personnel for works in newly introduced and acting economic subjects.
- 2.4.2. Expenses on creation of new and development of existing technologies, as well as development of quality of products connected with carrying of research projects, creation of new types of raw materials and materials, retooling of production.
- 2.4.3. Expenses on creation and development of system and means of administration.
- 2.4.4. Expenses on preparation and assimilation of manufacturing and mass production of new type of products and technological processes.
- 2.4.5. Expenses connected with hiring of new employees in accordance with the legislation.
- 2.4.6. Expenses on invention and production rationalization, carrying of test-experimental works, production and testing of models and samples on invention and rationalization ideas, organization of exhibitions and visits, competitions, certifications and other measures on invention and rationalization, payment of copyright awards and other expenses.
- 2.4.7. Expenses on preparation work in extractive industries if they are not referred to capital expenditures (namely are not capitalized as fixed assets).
- 2.4.8. Expenses on development of economic subject, production line.

3. Expenses on financial activity.

- 3.1. Payment for servicing of short-term and long-term banking credits within and higher the limits of discount rates, established by the Central Bank of RU including service of delayed and deferred loans.
- 3.2. Expenses for interest payment of long-term property leasing.
- 3.3 Negative translation differences and losses on operations with foreign currency.
- 3.4. Losses from revaluations of investments (in securities, associated companies and so on).
- 3.5. Expenses connected with issue and sale of own securities.
- 3.6. Other financial expenses including negative discount on securities.

4. Extraordinary expenses.

Extraordinary expenses is items of irregular expenses that happen as a result of events or operations that overreach usual activity of economic subject and taken of which was not expected. Here shall not be included exceptional articles and articles of previous periods that shall be reflected in composition of period costs.

For the purpose to reflect one or another article shall meet the following requirements:

- Not common for regular activity of enterprise;
- Shall not repeat within several years;
- Shall not depend on decisions made by managerial personnel.

By making of the decision on weather refer according article to extraordinary or not conditions in which works is implemented shall be taken into account. For example if economic subject is situated in special climatic zone the reasons of downtime because of climatic conditions can not be classified as extraordinary as such reason does not meet the requirement "shall not repeat within several years".

C. List of profits received as a result of production-economic activity of economic subject.

Incomes receiving by economic subject as a result of implementation of its economic activity shall be subject to enclosure in report on the following parts:

- Net profit from sales.
- Other profits from general activity (operating profit).
- Extraordinary profit.

1. Net profit from sales.

1.1. Net profit of sales shall be defined as sales profit of goods (works, services) minus VAT, excise and export customs dues. There shall be included return of goods, allowed discounts to buyers and other.

1.2. Economic subjects implementing export activity calculation of profit (income) shall make in accordance with the envisaged legislation.

1.3. Sales profit from goods (works, services) shall be determined in accordance with the legislation on accounting.

2. Other profit from general production activity.

To other production activity shall be referred:

2.1. Collected and admitted by debtor penalties, penny and other types of sanctions for violation of terms of economic agreement, as well as profit from recovery of cased losses.

2.2. Profit of past years disclosed in reporting year.

2.3. Other profit form operations not connected directly to production and sale of goods (works, services) as rental income, earnings from canteens of economic subject, incomes from assisting services.

2.4. Profit from sale of fixed assets or other property of economic subject.

2.5. Profit received from cancelled accounts payable and a depositor debt on which period of limitation is expired.

2.6. Additional evaluation of inventories.

2.7. Incomes from governmental subsidies.

2.8. Grants.

2.9. Other operational profit.

3. Profit from financial activity.

In composition of profit from financial activity shall be included:

3.1. Received royalties and transfer of capital.

3.2. Profit received on the territory of the Republic of Uzbekistan and abroad from shared part of activity in other economic subject, dividends on stocks and profit from bonds, and other securities belonging to economic subject.

3.3 Profit from giving of property for long-term rent (lease).

3.4. Positive exchange rate difference on foreign currency accounts and activities with foreign currency.

3.5. Profit from revaluation of assets invested in securities, associated companies of enterprise and so on.

3.6. Other expenses form financial activity.

4. Extraordinary profit.

In articles of extraordinary profit shall be included profit of unexpected, extraordinary type that gained as a result of events or operations that overreach usual activity of economic subject and was not expected. Here shall not be included exceptional articles of profit or income of previous periods that shall be reflected in article of other profit from general activity.

D. Evaluation of inventories of not finished production and future periods.

In accordance with present Regulation production costs shall be formed during accounting period on accounts of production and on accounts of finished products. However, by manufacturing production of homogeneous product the articles of exclusive or nonrecurring costs caused by extraordinary events shall not be included in product price and shall be subject to direct writing down as sales expenses.

Evaluation of inventories of not finished production and expenses of future periods shall be accomplished in accordance with the Law of the Republic of Uzbekistan "On accounting". Separate category of costs shall form expenses of future periods that carried in current period but shall be included in expenses of production in the following accounting periods. However, in accordance with present Regulation expenses that are listed in annex 2 (they are reflected as Expenses of accounting period excluded from taxable basis) shall be excluded.

E. Determination of taxable basis.

Taxable basis on income (profit) tax of economic subject shall be determined as follows:
Income (profit) or loss before income (profit) tax (in accordance with section A-D of the Regulation);

Plus constant difference between accounting profit and taxable income (profit), given in annex 1;

Plus or minus. Difference in time of exemption of costs from taxable basis, given in annex 2.

Minus. Privileges on taxes in accordance with the legislation.

Is – taxable basis for income (profit) tax.

Annex 1 to Regulation on composition of expenses
on production and sale of goods (works, services)
and of the order of financial results formation.

1. Expenses included in taxable basis* (expenses that shall not be excluded or constant differences).

On production cost.

1.1. Payment for water that is taken by economic subject from water-economic systems higher established limits.

1.2. Losses, damages and shortages higher norms of natural losses of wealth in the sphere of production.

On labor costs of workers and other employees of economic subject.

1.3. Cost of public services, feed, and food disposed free to employees of some industries. Cost of accommodations (or sum of money compensation for accommodation, public services and other) given for free to employees of economic subject.

- 1.4. Other types of additional payments to employees of economic subject pointed in item 1.2.7. of chapter "Production cost".
- 1.5. Financial help (including grants to employees for first deposit in cooperative housing, partial repayment of credit given for cooperative and individual housing).
- 1.6. Payment of additionally given vacations and compensations according to collective agreement (in addition to envisaged by the legislation).
- 1.7. Price differences on goods (works, services) given to employees or produced by part-time farm for catering of economic subject.
- 1.8. Payments given on the decision of head of economic subject connected to business trips of employees working for production, higher than norms envisaged by the legislation.

On contributions for social insurance referred to production.

- 1.9. Contributions to nongovernmental pension funds, optional medical insurance and other types of optional insurance.

On depreciation of fixed assets and nonmaterial assets.

- 1.10. Difference between calculated sum of depreciation by shortcut method and sum of depreciation calculated on established standards in accordance with the legislation.

On other costs referred to production.

- 1.11. Payments for discharge of polluted substances in environment higher permitted standards.
- 1.12. Allowances connected to the loss of working ability because of injury at work, paid without permission of appropriate relevant authority.

On expenses of period.

- 1.13. Expenses on advertisement and marketing higher established standards.
- 1.14. Expenses on maintenance and rent of official cars and microbus.
- 1.15. Payment for rent and services to centers of cellular, satellite and other types of connection.
- 1.16. Payment of international and regional calls higher established limits.
- 1.17. Contributions for maintenance of senior organizations and associations of legal entities: ministries, departments, associations, concerns etc.
- 1.18. Expenses on business trips of managerial personnel higher established standards.
- 1.19. Entertainment costs higher norms established by the legislation.
- 1.20. Expenses on allowance of free accommodations, payment of public services allocated to catering enterprises etc.
- 1.21. Payment for disposal of polluting substances higher established standards not directly connected to production process.
- 1.22. Expenses on personnel training on professions not connected to specialization of economic subject and higher established standards.
- 1.23. Settle of expenses on disposal of half done works in projects and building-assembly works, as well as damages and deformations happened during transportation to storage that is under the subject, expenses on revision (disassemble of equipment) caused by defects of anticorrosion defense and other expenses shall be paid at the expense of legal entities violated the requirements of delivery and fulfillment of works in amount which cannot be covered by deliverer or other economic subjects responsible for half fulfilled works, damages and losses.
- 1.24. Payment of auditor's services accomplished on initiative of one of the participants (owners) of economic subject.
- 1.25. Losses form maintenance of own servicing productions and services.

- 1.26. Measures on wealth fare and organization of rest not connected directly to participation of employees in production process.
- 1.27. Expenses on fulfillment by economic subject of works (services) not connected to production (works on accomplishment of cities and villages, assistance to agriculture and other types of works).
- 1.28. Lump sum payments, bonuses and seniority payments, including payments in kind on the decision of economic subject itself, as well as amounts calculated on them to social funds.
- 1.29. Supply of employees with goods, products and other things or fulfillment of works, services for employees.
- 1.30. Recovery of expenses to employees (food, transportation, cards of admissions for medical care and rest, excursions and travels, visits to sport clubs, clubs, social and sport activities, subscriptions and goods for personal use of employees and other payments of such type).
- 1.31. Allowances to pensions, lump sum payments to retiring labor veterans.
- 1.32. Financial help paid to employees.
- 1.33. Expenses on maintenance of Health care objects, institution for elderly care, preschool institutions, health recreation camps, preschool centers, recreation camps, cultural and sport institutions, public education objects as well as housing funds (including allocations for depreciation and expenses for all kinds of reparation measures) within and higher established standards, fixed by the Bodies of State authorities in regions.
- 1.34. Contributions to ecological, health recreational and other donation fund, enterprises, organizations of culture, public education, healthcare, social assistance, physical culture and sport.
- 1.35. Losses and shortages within and higher norms of natural losses of wealth that are not referred to production process directly.
- 1.36. Sue charges.
- 1.37. Contributions to reserve fund on doubtful debts
- 1.38. Losses from embezzlement the causers of which are not defined or in cases when it is impossible to cover necessary amounts on account of causers.
- 1.39. Losses from sale of fixed assets being under maintenance of economic subject within 3 and more years, losses from sale of other property (assets) of economic subject, as well as losses from amortization, free transfer and other replacement and other property (assets) of economic subject.
- 1.40. Awarded and accepted penalties, penny, and other types of sanctions for violation of terms of economic agreements including on the fault of deliverers and debtors, as well as expenses on recovery of cased losses.
- 1.41. Penalties and penny for violation of the Tax and other legislation.
- 1.42. Other paid penalties.
- 1.43. Other expenses.

On expenses on financial activity.

- 1.44. Payment for servicing of short-term banking credits within higher the limits established by the Central Bank of RU including service of delayed and deferred loans.
- 1.45. Payment for servicing of long-term banking credits.
- 1.46. Expenses connected to issue of securities.
- 1.47. Negative discount formed as a result of anticipatory payment of credit if it is not connected to payments of debts to budget.

II. Additional article of costs, not excluded from taxation base for banks, insurance companies, video-salons, centers of video demonstration, video and audio recording centers, auctions, casinos, gambling machines with moneyed prize, lottery practical, conducted by nongovernmental organizations, massive concert-show arrangements, and for productive

**enterprises with foreign investments that kept the regime of taxation, operated till
01.01.1995.**

2.1 Productive costs:

- 2.1.1. Charged salary referred to production for actually fulfilled work, calculated due to piece-work pays, tariff rates and officials' salaries according to received forms and systems of labor payment at economical subject, including compensation pay, envisaged by primary documents for outfit recording.
- 2.1.2. Premiums to tariff rates and salaries for professional experience, tuition.
- 2.1.3. Compensation pays connected to working regime and working conditions, including:
 - 2.1.3.1. Premiums and charges to tariff rates and to salaries for night work, overtime work, for working on weekends (day offs) and on holidays, scheduled by technological process.
 - 2.1.3.2. Premiums for over-shifted regime work, for combination of professions and extension of servicing zones.
 - 2.1.3.3. Premiums for the work in heavy, adverse, dangerous working conditions and in natural-climatic conditions, including the payoffs to salary for continuity of employment in such conditions regarding the list of professions and list of works, approved by Government.
 - 2.1.3.4. . Extra payments to the salary of communication, rail, river, motor transport and highway roads, and other employees constant work of which elapse on the way or road shall be paid for each day that is on the road and paid from the day of departure to the day of return to the place of situation of economic subject.
 - 2.1.3.5. Extra payments for traveling type of work for employees that conduct construction, reconstruction and maintenance, as well as by conducting phased working method envisaged by the legislation.
 - 2.1.3.6. Additional charges to those who works on closed works and for standard times of their movement in mines from stockpile to the place of work and vice versa.
 - 2.1.3.7. Payments stipulated by regional regulations of labor payment including regional coefficient and coefficient for the work in desert, waterless and high lands completed in accordance with the present legislation.
 - 2.1.3.8. Amounts paid (for works by phased working method) in the amount of tariff base, salary for the day that go on the road from the place of situation of economic subject to the place of work and back envisaged by working schedule on duty, as well as for the days of retention of employees on the way on meteorological reasons and on the fault of transportation organizations.
- 2.1.4. Payment for days-off disposed to the employees for overtime work by phased working method, by add accounting of working hours established by the legislation.
- 2.1.5. Payment for non worked time.
 - 2.1.5.1. Payments according to the existing legislation, payment of regular (annual) and additional leaves, compensation for unused regular (annual) and additional leaves, payment of promotional hours for adolescent, work break for mothers for child feeding, and payments for the time used for medical inspection.
 - 2.1.5.2. Payments to the employers that are on forced leave with partial refund of main salary.
- 2.1.6. Payment of work for fulfillment of state obligations (military rally, rally on emergencies etc.).
- 2.1.7. Other payments included in funds of labor payments in accordance with established order.

2.2 On period expenses:

- 2.2.1. Expenses on salaries listed in item 1.2. of present Regulation referred to managerial personnel.
- 2.2.2. Payment for the time of forced absence or fulfillment of less paid job in accordance with the legislation or decision of economic subject.

2.2.3. Additional payments in cases of temporary loss of working ability until actual salary established by the legislation.

2.2.4. Salary to workers of economic subject at main place of work during their training in the system of development of qualification and retraining.

2.2.5. Payment to woman raising children in accordance with the legislation.

Note: Estimate of expenditures envisaged in part one of the present annex except points 1.1, 1.2, 1.11, 1.12, 1.21, 1.35, 1.36, 1.37, 1-38, 1.40, 1.41, 1.42, 1.47, shall be established by relevant authority of economic subject's administration (general meeting of participants, establishers, in stock companies by supervisory board). On existence of governmental part in authorized capital of economic subject 25 and more percent, the estimate of expenditures shall be approved in adjustment with State Property Committee of the Republic of Uzbekistan.

Annex # 2

To the Regulation On composition of costs
on production and sale of goods (works, services)
and the order of formation of financial results

Expenses, not excluded from taxable basis of current period, but excluded from the taxable basis of following periods (contradiction in time)

The expenses articles, given at Present Annex, are calculated as period expenses in financial reports of economic subjects. But for taxation the expenses are matured to back accounting in income, for including them to composition of taxable basis. Further, pertain to deduction during the period of useful effect of present expenses or within 10 years, according to the period that is shorter (contradiction in time).

Special allocations, using for valuation conducting of inventories by the method of lower prime cost (among 2 prime costs): by prime cost or by net market price, that shall be calculated as period expenses, and are included back to composition of income while the accounting of taxation base, but are deducted only after the inventories are being sold.

The expenses that are not excluded from taxable basis of present period, but excluded from taxable basis of following periods – are:

1. Expenses for the development of new economic subjects, production, plants, outfits.
2. Individual probation of separate types of machines and mechanisms, and complex probation of all types of equipment and technical devices with the purpose to check their quality and setting up.
3. Main setting up implemented by plant-deliverer of equipment or by special enterprises on their behalf.
4. Maintenance of direction (administrative expenses) of enterprise that is under construction and by absence of direction by group of technical control, as well as expenses connected with development of new economic subjects and objects.
5. Expenses on training of personnel for works in newly introduced and acting economic subjects.
6. Expenses on creation of new and development of existing technologies, as well as development of quality of products connected with carrying of research projects, creation of new types of raw materials and materials, retooling of production.
7. Expenses on creation and development of system and means of administration.

8. Expenses on preparation and assimilation of manufacturing and mass production of new type of products and technological processes.
9. Expenses connected with hiring of new employees in accordance with the legislation.
10. Expenses on invention and production rationalization, carrying of test-experimental works, production and testing of models and samples on invention and rationalization ideas, organization of exhibitions and visits, competitions, certifications and other measures on invention and rationalization, payment of copyright awards and other expenses.
11. Expenses on preparation work in extractive industries if they are not referred to capital expenditures (namely are not capitalized as fixed assets).
12. Expenses on development of economic subject, production line.