Republic of Latvia

Cabinet

Regulation No. 1115

Adopted 15 October 2013

**Procedures for Preparing Annual Financial Statement**

*Issued pursuant to*

*Section 30, Paragraph one of the Law on Budget and Financial Management*

**I. General Provisions**

1. This Regulation prescribes the procedures and amount for preparing and submitting annual financial statement by a budget institution, derived public persons financed partly from the State budget and institutions non-financed form the budget (hereinafter – the institutions).

2. This Regulation shall not apply to preparing the State budget financial accounting statements in the Treasury.

**II. Scope of the Annual Financial Statement**

3. An annual financial statement shall include:

3.1. a financial statement;

3.1. a management report.

4. A financial statement shall consist of:

4.1. a statement on financial situation – a form No. 1 “Balance Sheet” (Annex 1);

4.2. a statement on financial result of activities – a form No. 4-3 (Annex 2);

4.3. a statement of changes in equity (net asset)– a form No. 4-1 (Annex 3);

4.4. a cash flow statement– form No. 2-NP (Annex 4);

4.5. annexes to the financial report:

4.5.1. a form No. 1-1 “Layout of balances of cash resources” (Annex 5);

4.5.2. a form No. 4-2 “Report on provisions” (Annex 6);

4.5.3. a form No. 5 “Report on changes in intangible assets and property, plant and equipment” (Annex 7);

4.5.4. a form No. 6 “Report on changes in inventory” (Annex 8);

4.5.5. a form No. 7-1 “Report on changes in investments in capital companies” (Annex 9);

4.5.6. a form No. 7-3 “Report on changes in other financial investments” (Annex 10);

4.5.7. a form No. 7-4 “Report on changes in financial investment in securities” (Annex 11);

4.5.8. a form Nor. 7-5 “Report on changes in loans” (Annex 12);

4.5.9. a form No. 8-AV “Report on expenditure and prepayments of subsequent periods” (Annex 13);

4.5.10. a form No. 8-1 “Report on receivables” (Annex 14);

4.5.11. a form No. 8-2 “Report on liabilities” (Annex 15);

4.5.12. a form No. 9-1 “Report on borrowings” (Annex 16);

4.5.13. a form No. 9-2 “Report on guarantees” (Annex 17);

4.5.14. a form No. 9-3 “Report on future liabilities and payments” (Annex 18);

4.5.15. a form No. 2 “Report on the budget performance” (Annex 19);

4.5.16. a form No. 2-DII “Report on various revenue and expenditure” (Annex 20);

4.5.17. a form No. N\_1 “Information on leased (except financial lease) assets” (Annex 21);

4.5.18. a form No. N\_2 “Information on leased out (rented out) assets” (Annex 22);

4.5.19. a form No. N\_F “Information on financial leasing” (Annex 23);

4.6. a description of the basic principles of accounting;

4.7. explanation of the financial report.

5. The Treasury may, not later than two months before the end of the reporting period, ask in writing additional explanation in order to ensure information for taking of a financial decision and better understanding of the account.

**III. Preparing an Annual Financial Statement**

6. An annual financial statement shall be prepared:

6.1. in accordance with the accrual and cash flow principle;

6.2. as a consolidated statement of one unit, by excluding mutual transactions and balances between the units involved in the consolidation;

6.3. based on the accounting data and data disclosed in deeds on data comparison referred to in Chapter VII of this Regulation.

7. Usefulness of the information provided in the annual financial statement for users shall be determined by the quality indications – truth, comparability, significance, comprehensibility, completeness. Information is significant for users, if it is received in a timely manner and it may be used, by measuring past, present or future events, by approving preceding measurement or correcting them. Information is essential for users, if non-disclosure or incorrect disclosure thereof may affect decisions of users of the annual financial statement which are taken on the basis of such information.

8. For true notion regarding annual financial statement:

8.1. basic principles of accounting shall be used consistently;

8.2. significant, feasible, comparable and comprehensible information shall be disclosed;

8.3. additional explanations shall be provided in order for users of the annual financial statement to comprehend how particular transactions or events affect financial situation of the institution or financial results of the activity.

9. In order to ensure quality of the annual financial statement and usefulness for its users, the institution which is making consolidation shall determine unified basic principles of accounting for the institutions involved in the consolidation in conformity with the laws and regulations in the field of budget accounting.

10. In assessing application of the principle for continuing the activity, all available information regarding future plans of the institution covering at least 12 months after the date of the balance sheet shall be taken into account.

11. Inaccuracies in the accountancy of previous years and impact of changes in basic principles of accounting shall be disclosed as a transaction of the reporting period.

12. An annual financial statement shall be drawn up based on the accounting data which are classified in conformity with the laws and regulations in the field of budget accounting.

13. The items which are essential in terms of nature, content and scope thereof shall be disclosed separately in conformity with the requirements in the annexed forms to annual financial statement.

14. Assets and liabilities may not be mutually excluded (deleted).

15. Item listing and classification in all reporting periods shall be the same, except the case when the change of item listing and classification is intended in the laws and regulations in the field of budget and finances.

16. Comparable information from preceding periods shall be provided regarding all items included in the annual financial statement. Comparable information shall not be disclosed, if the annual financial statement is submitted for the first time.

17. Annual financial statement shall be clearly identifiable and information included therein shall not differ from the same information included in other accounts. The abovementioned information shall be clearly disclosed and, where appropriate, repeated in order to ensure correct understanding thereof.

18. If reorganisation of institutions, change of subordination or establishment or liquidation of public agencies occur during the reporting period, changes shall not be made in the balances of the financial report in the beginning of the year, but balances shall be disclosed as a transactions without consideration of the current period.

19. When reorganising the institution, changing subordination thereof or upon its liquidation, a closing financial report shall be drawn up and submitted to the institutions laid down in the laws and regulations:

19.1. when reorganising the institution or changing subordination thereof, information regarding balances in the end of the reporting period shall be disclosed in the closing financial report on the date when reorganisation or change of subordination occurs;

19.2. upon liquidation of the institution, information regarding balances in the end of the reporting period shall be disclosed in the closing financial report on the date when the institution is liquidated (transfer balances), and information regarding closing result (closing balances equal to zero).

20. Forms which do not contain data shall not be completed.

21. The management of each institution shall draw up the management report. The following shall be disclosed in the management report:

21.1. structural units of the institution, institutions involved in the consolidation and subordinated institutions;

21.2. main events which have affected activity of the institution in the reporting year;

21.3. essential changes in activity of the institution and impact thereof on the financial results;

21.4. anticipated events which could essentially impact activity of the institution in the future;

21.5. information regarding essential risks and unclear circumstances which the institution is facing with;

21.6. research works;

21.7. financial instruments and financial risk management objectives and policy, if it is essential in order to measure the assets, liabilities and financial situation of the institution, the adopted risk management policy in respect of each significant type of forecasted future transactions to which risk hedging accounting is applied.

22. The management report, description of basic principles of accounting, certification for the State Audit Office or the Treasury (the Ministry of Finance) regarding the truth of information provided in the annual financial statement, opinion of the State Audit Office or opinion of the sworn auditor, explanation of the financial report (hereinafter – the documents) shall be drawn up in accordance with the laws and regulations in the field of development, drawing up and circulation of documents and Annex 24 to this Regulation. If the requirements abovementioned in this Paragraph are not met, a document shall be transferred to a person who has prepared it for correction.

**IV. Consolidated Annual Financial Statement**

23. An annual financial statement of the ministry, State central institution and local government shall consist of the consolidated annual financial statement of the sector or local government which contains the documents abovementioned in Paragraph 3 of this Regulation and:

23.1. for the ministry, State central institution – certification for the State Audit Office regarding the truth of the information provided in the annual financial statement (in conformity with the structure laid down by the State Audit Office);

23.2. for the local government – certification for the Treasury (the Ministry of Finance) regarding the truth of the information provided in the annual financial statement (in conformity with the structure laid down in Paragraph 36 of this Regulation).

24. A consolidated annual financial statement shall be drawn up, by consolidating annual financial statements of the institutions:

24.1. the annual financial statements of the State budget institutions, derived public persons financed partly from the State budget and institutions non-financed form the budget shall be included in the consolidated annual account of the ministry and other State central institution;

24.2. the annual financial statements of the local government institution and joint institutions shall be included in the consolidated annual account of the local governments. The annual financial statement of the joint institution shall be included in the consolidated account of the local government by the local government for which such obligation has been determined in the by-laws of the joint institution.

25. Annual financial statements of the institutions included in consolidation shall be drawn up on the same date of the statement.

26. When drawing up a consolidated annual financial statement, the same accounting methods and the same measurement provisions shall be used to measure the items.

27. The institution carrying out consolidation shall determine:

27.1. the procedures for drawing up the annual financial statement in conformity with specifics of activity of the institution;

27.2. the scope for annual financial statements which are to be submitted in addition to statements provided for in this Regulation;

27.3. time periods for submission of the annual financial statements for the institutions the statements of which are being consolidated.

28. Consolidated financial report and Annexes thereto shall be draw up as:

28.1. summary of the institution (summing up of similar items) – by adding the word “summary” to the name of the institution in the statements;

28.2. outline of the consolidation items (indicate (+/–) item and amount to be consolidated) – by adding the word “consolidation” to the name of the institution in the statement;

28.3. a report regarding the amount of the summary and the outline of consolidation items – by adding the word “consolidated” to the name of the institution in the statement.

29. Annual financial statement of the institutions involved in the consolidations shall be aggregated in accordance with the following procedures:

29.1. a consolidated annual financial statement shall be drawn up, by aggregating the amounts of assets, liabilities, equity, revenue and expenditure (costs) disclosed in the relevant items of financial report of the annual account of the highest institution and annual accounts of the institutions involved in the consolidation;

29.2. the highest institution shall adjust accordingly the annual financial statements of the institutions in which different accounting methods and different measuring provisions have been applied. The value of the balance sheet items of the highest institution shall be increased or decreased accordingly by the correction amount and the relevant items of the financial result calculation shall be adjusted accordingly;

29.3. the institution, which has assets that have been transferred in the possession to the institution involved in the consolidation, shall carry out re-qualification of assets to the relevant accounts according to economic essence;

29.4. results of mutual transactions of the institutions involved in the consolidation (adjustment of revenue and expenditure) and amounts of mutual balances shall be completely excluded, by taking into account the principle of minority – the lesser values of mutually economically corresponding items shall be excluded.

30. The consolidated financial report shall be substantiated with calculations and tables in the drawing up of which the requirements laid down in Sections 6, 7 and 10 of the Law On Accounting in respect of corroborative documents and accounting registers.

31. The consolidation shall cover all items of the financial report.

32. Ministries and State central institutions shall exclude from the consolidated financial report the items that are disclosed in columns “S130111, S130121, S130151, S130161”, but local governments shall exclude the items that are disclosed in columns “S130311, S130321”.

33. In preparing the consolidated report on budget performance, the report in budget performance submitted by each institution shall be taken as basis. A report on budget performance shall be consolidated according to budget types, by aggregating the relevant revenue and expenditure items:

33.1. all transfers and mutual payments which one institution has remitted to other institution involved in the consolidation of the relevant budget type shall be excluded;

33.2. The State security institutions referred to in the Law On State Security Institutions shall disclose data in conformity with the structure and amount laid down in the law on budget for economic year.

34. Institution which carries out the consolidation of the financial report (except the report on budget performance) of the State security institution referred to in the Law On State Security Institutions, the data of the financial report shall be disclosed without an outline. The institution, which carries out the consolidation, and the Treasury shall co-ordinate the disclosure of data in the consolidated financial report of the ministry.

35. The ministry, State central institution or local government shall append to the annual financial statement a description of basic principles of accounting of the sector, State central institution or local government.

36. A local government shall indicate the following in the certification to the Treasury (the Ministry of Finance):

36.1. the responsibility of the management that:

36.1.1. comprehensive and efficient internal control system has been established which ensures preparing the annual financial statement without fraud and essential non-conformities caused by mistakes, as well as regarding selection and use of suitable accounting policy;

36.1.2. possible fraud risks have been evaluated and the measures have been taken for rectification thereof;

36.1.3. information regarding all known and possible cases of non-observance of the requirements of the laws and regulations the influence of which should be evaluated during the preparing the financial report, and that infringements have not been committed in which the management or employees are involved and which have essential influence to the accounting and internal control system or which influence significantly the annual financial statement;

36.1.4. all transactions, events, revenue and expenditure relating to the reporting period have been disclosed in the accounting registers and financial report;

36.1.5. all assets and liabilities have been disclosed fully and cautiously in the financial report;

36.1.6. corresponding and consistent accounting procedures and substantiated management estimates have been used in the financial report;

36.1.7. all contingent liabilities and encumbrances, including pledges, warranties, guarantees, possible obligations of legal proceedings have been disclosed in the financial report;

36.2. opinion of the management regarding objections included in the auditors' report (providing a short description of the situation) and possibilities for rectification thereof (including time periods).

37. Chapter IV of this Regulation shall not apply to consolidation of financial investments in capital companies.

38. An institution carrying out consolidation shall ensure verification of conformity of the annual financial statement of subordination institutions with the requirements of this Regulation.

**V. Submission of Annual Financial Statement and Public Access Thereof**

39. The institutions shall submit an annual financial statement to the higher institution, which carries out the consolidations, within the time period laid down by it.

40. Public agencies, derived public persons financed partly from the State budget, institutions non-financed form the budget and joint institutions shall submit the annual financial statement to the institution, which is carrying out the consolidation, within the time periods laid down thereby.

41. The consolidated annual financial statement drawn up and signed electronically by the ministries and State central institutions shall be electronically accessible for the State Audit Office within the time periods laid down thereby.

42. The ministries, State central institutions and local governments shall submit consolidated annual financial statements to the Treasury within the time period laid down in the Law On Budget and Financial Management.

43. The information system “Information System for Budget Reports of Ministries, State Central Institutions and Local Governments” (hereinafter – the eReports) shall be used for preparing, verification (verification of mutual conformity of data in accordance with the laws and regulations in the field of accounting of budget institutions and budget classification), signing and submitting in conformity with the laws and regulations regarding procedures for ensuring of electronic information exchange by the Treasury.

44. The financial report and Annexes to the financial report shall be certified by the system authentication tools and secure electronic signature which shall be regarded equal to the personal signature of the authorised person.

45. The head of the institution or authorised person thereof, upon signing the management report abovementioned in Sub-paragraph 3.2 of this Regulation and reports abovementioned in Sub-paragraphs 4.1, 4.2, 4.3 and 4.4 of this Regulation, shall concurrently certify that all Annexes included in the annual financial statement correspond to the abovementioned reports.

46. A sworn auditor, commercial company of sworn auditors or the State Audit Office (hereinafter – the auditors) shall draw up a report or opinion in accordance with the laws and regulations in the field of development, drawing up, storage and circulation and Annex 24 of this Regulation. If the requirements abovementioned in this Paragraph are not met, a document shall be transferred to a person who has prepared it for correction.

47. In providing a report or opinion on eReports regarding financial statements abovementioned in Sub-paragraphs 4.1, 4.2, 4.3 and 4.4 of this Regulation, auditor shall concurrently certify that all Annexes included in the annual financial statement correspond to the abovementioned reports.

48. If the Treasury determines deficiencies, non-conformity of data or mistakes in the annual financial statement following the receipt of auditors' opinion or report and approval of data in eReports, then:

48.1. the annual financial statement shall be transferred to the ministry, State central institution or local government;

48.2. the institutions abovementioned in Sub-paragraph 48.1 of this Regulation shall transfer the annual financial statements for correction to the institution involved in the consolidation in the statements of which mistakes have been established;

48.3. the institutions shall carry out corrections in the statements, verify and repeatedly sign them electronically;

48.4. the institutions abovementioned in Sub-paragraph 48.1 of this Regulation shall prepare summaries and consolidated statements, verify them and sign electronically, by informing the auditors thereon;

48.5. the auditors shall co-ordinate data in the corrected statements and, where appropriate, provide repeated opinion or report in the form of electronic document and upload it in eReports.

49. In preparing a report of the economic year regarding the State budget performance and regarding local government budgets, the Treasury may ask to provide additional explanation regarding the information provided in the explanation of the financial report, in order for users to get more detailed understanding of the information included in the report.

50. If the institution uses eReports for preparing, verifying and signing of the annual financial statement and take into account the requirements of this Regulation, the Treasury shall ensure lodging of all this file to the National Archives of Latvia.

51. The Treasury shall publish the following on the website thereof on 1 July:

51.1. annual financial statements or consolidated annual financial statements of the State budget institutions, derived public persons financed partly from the State budget and institutions non-financed form the budget;

51.2. consolidated annual financial statement of the ministries, State central institutions;

51.3. consolidated annual financial statement of local governments.

**VI. Preparing the Financial Report**

52. The following shall be disclosed in the financial report:

52.1. institution name, and also other information and designations for identification of the institution;

52.2. information on whether the annual financial statement is a summary report for one individual institution or for several institutions;

52.3. date or period corresponding to that of conforming to the relevant component of the annual financial statement;

52.4. currency used – EUR;

52.5. precision level of figures – data shall be provided in round amounts, without decimal fraction.

53. Full name of the ministry, State central institution or local government shall be disclosed in the row “Name of the ministry, State central institution, local government”. The following shall be disclosed in the section “Codes”:

53.1. code of the ministry or State central institution in accordance with the law on the State budget for economic year;

53.2. code of the local government in accordance with Classification of Administrative Territories and Territorial Units of the Republic of Latvia.

54. Full name of the institution shall be disclosed in the row “Institution name”. Taxpayer's registration number shall be disclosed in the section “Codes”.

55. The reporting period (year) shall be disclosed in the row “Reporting period”. The reporting year (in figures) shall be disclosed in the section “Codes”.

56. Data in the beginning of the reporting period shall comply with the data in the end of the preceding period. Data regarding preceding reporting period shall comply with the data disclosed in the preceding reporting period.

57. Mutually comparable data shall conform with each other in different statements.

58. If cash, receivables or liabilities, as a result of performance of which receipt or spending of cash or other information in the currency units is expected, are accounted in other currency, in the end of the reporting period data re-calculation to EUR shall be carried out in conformity with the currency exchange rate to be used in the accounting laid down in the Law On Accounting which is in effect in the end of the last day of the reporting year.

59. Form No. 1 “Balance sheet” (Annex 1) (a statement on financial situation of the institution):

59.1. balance sheet is an accounting statement of the institution that demonstrates the amount of assets, liabilities and equity of the institution as of a certain date. Balance sheet assets contain sections “Non-current assets” and “Current assets”, passive – sections “Equity”, “Provisions” and “Creditors”;

59.2. total assets of the balance sheet shall be equal to total passive of the balance sheet;

59.3. intangible assets and property, plant and equipment shall be disclosed in the carrying amount in the balance sheet that is calculated by subtracting depreciation (amortisation) and impairment loss from the initial cost;

59.4. long-term and short-term receivables, loans and paid prepayments shall be disclosed in net value in the balance sheet that is calculated by subtracting the impairments loss from the carrying amount;

59.5. inventory including prepayments for inventory shall be disclosed in the remaining value, which is calculated by subtracting the impairment loss from the initial cost;

59.6.in the explanation of the financial report shall be provided information regarding:

59.6.1. changes of items of the report during a reporting year – changes between data in the beginning of the reporting year and data in the end of the reporting year, by explaining the reasons for changes and significant transactions. Explanations shall be designated with a notation “Note No. xx” in conformity with the number disclosed in the column C;

59.6.2. pledged properties, by indicating the item group and note number, where such assets are provided, and the carrying amount of such assets in the end of the reporting period;

59.6.3. assets obtained through donations and gifts. A legal person who has donated or gifted an assets shall be provided in the explanation – the firm name, taxpayer's registration number, the value and purpose (if known) of the received asset (for example, property, plant and equipment or cash) for which the donation or gift is intended. In respect of natural persons, indicate “Natural person (persons)” and information shall be grouped according to the purpose of the donation or gift;

59.6.4. influence of financial activities of capital companies to expenditures of the State and local government budgets in the future (the abovementioned influence has been determined in accordance with the laws and regulations in which the ministries and State central institutions, as well as local governments compile financial reports and financial information of capital companies).

60. Form No. 4-3 “Statement on financial result of activities” (Annex 2):

60.1. revenue and expenditure arisen as a result of activities of the institution in the reporting period shall be disclosed in accordance with the accrual principle in the statement;

60.2. transactions, carried out among different types of the budget, shall be consolidated in the report;

60.3. the activities which the institution has performed in order to achieve primary objectives that are laid down in the law on the State budget for the economic year or in the binding regulations regarding local government budget, and also donations and gifts, and resources recognised in other budgets shall be disclosed in the section A of the report;

60.4. derived public persons financed partly from the State budget and institutions non-financed form the budget shall indicate the data of main activity in the column “basic budget”;

60.5. revenue or expenditure from assets or passives received or transferred without consideration between general government sector structures except merchants controlled and financed by the State or local government structures, special economic areas, port and freeport administrations included in the list of general government sector to the State or local government structures shall be disclosed in the row “Transfers”:

60.5.1. transactions between ministries, State central institutions, State budget institutions, derived public persons financed partly from the State budget and institutions non-financed from the budget shall be disclosed in the row “transfer between State structures, except merchants”;

60.5.2. transactions between subordination institutions included in the consolidated annual financial statement shall be disclosed in the row “transfers between subordination institutions”;

60.5.3. transactions between local governments, other local government budget institutions and joint institutions shall be disclosed in the row “transfers between local government structures, except merchants”;

60.5.4. transactions carried out between the government structures abovementioned in Sub-paragraph 60.5.1 and 60.5.3 of this Regulation shall be disclosed in the row “transfers between general government structures except merchants”;

60.5.5. transactions carried out between different budget types of one institution shall be disclosed in the row “transfers between budget types”. The data of the row “transfers between budget types” shall be entered in the column “consolidation (–)” with an opposite sign;

60.6. in the row “A2.10. Depreciation, amortisation and impairment loss expenditure” the amortisation, depreciation and impairment loss of non-financial assets calculated in the reporting period (including corrections for the reporting year) shall be disclosed;

60.7. other revenue or expenditure from main activity shall include:

60.7.1. surpluses or shortages determined during the taking of inventory;

60.7.2. revenue from extinguishment of liabilities and reduction in recognized impairment loss or provisions or expenditure for recognition of provisions;

60.7.3. initial recognition of intangible assets, property, plant and equipment and inventory (hereinafter – the non-financial assets), derecognition of intangible assets and property, plant and equipment, by derecognizing the asset;

60.7.4. increase in value or impairment loss of non-financial assets;

60.7.5. revenue from decrease in re-evaluation reserve of non-current assets;

60.7.6. decrease in revenue recognised in the account “Revenue of subsequent periods” in the preceding years which refers to the reporting period;

60.7.7. corrections for preceding periods (accounting mistakes, inaccuracies), including correction of amortisation, depreciation and impairment loss of non-financial assets;

60.7.8. other revenue or expenditure attributable to main activity of the institutions regarding which explanations shall be added to the report;

60.8. in the section B of the report the following shall be disclosed:

60.8.1. financial revenue from the sale, re-evaluation of stocks, shares and securities of capital companies, impairment loss of bad loans and fluctuations of the currency exchange rates, and interest revenue from financial activities and other revenue from financial activities regarding which a detailed explanation shall be provided;

60.8.2. financial expenditure from the purchase, re-evaluation of stocks, shares and securities of capital companies, fluctuations of the currency exchange rates and impairment of bad loans, and interest expenditure from financial activities and other expenditure from financial activities regarding which a detailed explanation shall be provided;

60.8.3. net revenue or expenditure obtained in accordance with the procedures laid down in the laws and regulations in the field of property alienation (by subtracting the balance sheet value and alienation expenditure from the obtained resources) from the sale and exchange of non-financial assets, if it is not the main activity of the institution;

60.9. transactions, which differ from the normal activity of the institution, occur rarely, are unusual and significant, the occurrence of which is not expected in the nearest future, by taking into account the environment in which the institution is operating (for example, theft of cash from the cashier office of the institution - such loss shall be regarded as extraordinary expenditure. If the functions of the institution include provision of aid to inhabitants after natural disasters, it is the main activity of the institution), shall be classified in the items of extraordinary revenue and expenditure;

60.10. interest revenue or expenditure shall be evaluated according to economic essence and classified as follows in accordance with the evaluation:

60.10.1. interest revenue or expenditure regarding account balances of demand deposits and term deposits, if the purpose of asset is to gain return, shall not be referred to the main activity;

60.10.2. interest revenue or expenditure regarding loans or borrowings shall be referred to financial activities;

60.11. explanation shall be added regarding the data provided in the rows “A1.8. Other revenue from main activity”, “A2.11. Other expenditure from main activity”, “B1. Financial revenue (+)”, “B2. Financial expenditure (–)”, “C1. Extraordinary revenue (+)” and “C2. Extraordinary expenditure (–)”, by providing the description and amount of the transaction;

60.12. information regarding the following shall be provided in the report:

60.12.1. significant changes during the reporting year - changes between data of the reporting period and preceding period, by explaining the reasons for changes and the most significant transactions. Explanations shall be designated with a notation “Note No. xx” in conformity with the code disclosed in the column A of the form;

60.12.2. the economic essence and amount of the transactions disclosed in the row “C3. Correction of result between types of the budget (+,–)” in conformity with the laws and regulations in the field of budget accounting.

61. Form No. 4-1 “Statement of changes in equity (net asset)” (Annex 3):

61.1. the data shall be disclosed inconformity with the Chart of accounts for the level of 3000 account group laid down in the laws and regulations in the field of the budget accountancy, by detailing the data until account number;

61.2. balance of account in the beginning of the reporting period shall be disclosed in the columns “In the beginning of the reporting period”;

61.3. the data of the account “Reserves” shall be disclosed as follows:

61.3.1. increase (credit turnover) of the accounts during the reporting period shall be disclosed in the column “Increase (+)”;

61.3.2. decrease (debit turnover) of the accounts during the reporting period shall be disclosed in the column “Decrease (–)”;

61.4. the data of the account “Surplus or deficit of the budget implementation of the reporting year” shall be disclosed in the column “Budget performance result (+,–)”;

61.5. the change of account shall be disclosed in the column “Movement (+, –) between accounts of level 3000”. Vertical movement shall be disclosed in the column: increase – in one account, decrease – in another account (movement result shall be equal to zero);

61.6. the changes of the account, if the changes abovementioned in Paragraph 19 of this Regulation have occurred, and correction of account 3300 shall be indicate in the column “Other changes (+, –)”;

61.7. corrections regarding mistakes detected, which do not refer to the budget performance result of the previous year, shall not be carried out in the budget performance result of the previous year. Influence of such mistakes shall be disclosed as revenue or expenditure of the reporting year in the form No. 4-3“Statement of financial result of activities” and in the form No. 2 “Report on budget performance”;

61.8. the following explanations shall be appended to the report:

61.8.1. regarding data disclosed in the column “Other changes (+,–)”;

61.8.2. balances of the transactions recognised in the account “Other reserves” and changes in conformity with columns 1, 2, 3, 4, 5, 6 and 7 of the report. Information shall be disclosed by grouping it according to economic essence.

62. Form No. 2-NP “Cash flow statement” (Annex 4):

62.1. disclose received and disbursed amounts by budget types in conformity with the groups and codes laid down in the laws and regulations in the field of the budget classification;

62.2. transactions which have been carried out between different budget types shall be consolidated in the report;

62.3. cash flow shall be grouped in conformity with the main activity of the institution, investment activity and financing activity;

62.4. in this report:

62.4.1. main activity is not investment activity or financing activity;

62.4.2. purchase of assets shall be regarded as investment activity which is intended for obtaining of revenue and creation of cash flow in the future, and alienation of such assets;

62.4.3. activity which causes changes in the invested capital, amount and composition of borrowings and loans shall be regarded as financing activity;

62.5. non-realized revenue and expenditure from changes in the foreign currency exchange rates is not cash flow. The influence of fluctuations of the currency exchange rate shall be disclosed in the report in order to compare balances of the cash in the beginning and end of the reporting period. This result shall be disclosed separately from main activity, investment activity and financing activity for cash flows in the row “Result of fluctuations of foreign currency exchange rates (+, –)”;

62.6. revenue or expenditure between general government sector structures, except merchants controlled and financed by the State or local government structures, special economic areas, port and freeport administrations included in the list of general government sector to the State or local government structures shall be disclosed in the row “Transfers”:

62.6.1.transactions between ministries, State central institutions, State budget institutions, derived public persons financed partly from the State budget and institutions non-financed from the budget shall be disclosed in the row “transfers between State structures except merchants”;

62.6.2. transactions between subordination institutions included in the consolidated annual report shall be disclosed in the row “transfers”;

62.6.3.transactions between local governments, other local government budget institutions and joint institutions shall be disclosed in the row “transfers between local government structures except merchants”;

62.6.4. transactions carried out between the government structures abovementioned in Sub-paragraphs 62.6.1 and 62.6.3 of this Regulation shall be disclosed in the row “transfers between general government sector structures except merchants”;

62.6.5. transactions performed between different budget types of one institution shall be disclosed in the row “transfers between budget types”;

62.7. the transactions carried out between different budget types shall be consolidated in the column “consolidation” by entering the data of the row “transfers between budget types” with an opposite sign in the report;

62.8. overhaul and reconstruction expenditure and investments in rented property, plant and equipment shall be disclosed in the row “Construction of property, plant and equipment and unfinished building objects”;

62.9. interest revenue expenditure shall be evaluated according to economical essence and in conformity with the evaluation shall be classified as follows:

62.9.1. interest revenue expenditure regarding account balances shall be included in the main activity;

62.9.2. if purpose of investments is to gain return (term deposit, dividends), interest revenue or expenditure shall be included in the investment activities;

62.9.3. interest revenue or expenditure regarding borrowings or loans shall be included in the financing activities;

62.10. resources of other budgets that are put in temporary storage in the institution (tender or security deposits, security deposits for elections, pensions of persons living in old people's homes, alienated resources from detained persons and revenue from sale of property from criminal cases and administrative violation cases until court decision, personal cash of prisoners and other persons, security deposits for cassation complaint) shall be disclosed in the net value in the column “Other budgets” in the row “A1.7. Other revenue from main activity”;

62.11. explanations shall be appended to the account regarding:

62.11.1. data disclosed in the rows “Other revenue from main activities”, “Other expenditure from main activities”, “Other revenue from investment activities”, “Other expenditure from investment activities”, “Other revenue from financing activities” and “Other expenditure from financing activities” by indicating description and amount of the transaction;

62.11.2. net value changes of other budget resources which are temporarily in storage in the institution, by indicating balance in the beginning and end of the reporting period, revenue and expenditure during the reporting period;

62.12. the data disclosed in the row “Balance of cash and deposits in the beginning of the period” of the column “Reporting period” and data disclosed in the row “Balance of cash and deposits in the end of the period” of the column “Preceding reporting period” may differ for the amount which is transferred to other budget type in respect of the State budget institutions, if the activities abovementioned in Paragraph 18 and 19 of this Regulation;

62.13. derived public persons financed partly from the State budget and institutions non-financed from the budget shall indicate the data in the column “basic budget”;

62.14. information regarding significant changes during a reporting period shall be provided in the explanation of the financial report – changes between data of the reporting period and preceding period, by explaining the reason for changes and significant transactions. Explanations shall be designated with notation “Note No.xx” in conformity with code disclosed in the column A of the form.

63. Form No. 1-1 “Layout of balances of cash” (Annex 5):

63.1. indicates layout of balances of cash in credit institutions and Treasury in the end of the reporting period and in the beginning of the reporting period in conformity with the group level of 2600 accounts of the Chart of accounts laid down in the laws and regulations in the field of the accounting, by detailing the data until account number;

63.2. the data of the account “Cash en route” shall be disclosed in the column “Credit institution” or in the column “Cash on hand” from which the payment or cash deposit has been made. Data regarding the following transactions shall be disclosed in the account “Cash en route”:

63.2.1. cash deposit from the cash on hand in the current account thereof, if the monetary amount is not remitted in the current account at the end of the reporting day, shall be disclosed in the column “Cash on hand” and in the corresponding budget type;

63.2.2. deposit of online payments (POS terminals) in the current account, if the monetary amount is not remitted in the current account at the end of the reporting day, shall be disclosed in the column “Credit institutions” and in the corresponding budget type;

63.2.3. monetary remittance of the budget institution to a counterparty, if it is laid down in the documents substantiating the transaction that payment is carried out at the time when the cash is received in the current account of the counterparty (remittance is carried out from the current account of the relevant budget institution, but the cash is not received in the current account of the counterparty);

63.3. the report of the institution shall be appended by:

63.3.1. a certified copy of the comparison statement regarding account balances in credit institutions in the end of reporting period (except the Treasury);

63.3.2. a certified copy of the document attesting transactions regarding the cash deposit in the current account, that is not remitted to the current account in the end of the year, regarding data disclosed in the item “Cash en route”;

63.4. explanations shall be appended to the report regarding:

63.4.1. resources included in the account balance of other budget resources (local governments – regarding tender or security deposit, security deposit for elections, pensions of persons living in old people's homes, alienated resources from detained persons and revenue from sale of property from criminal cases and administrative violation cases until court decision, personal cash of prisoners and other persons, security deposit for cassation complaint, derived public persons financed partly from the State budget and institution non-financed from the budget, as well as regarding other previously non-classified resources that are recognised in this account);

63.4.2. data disclosed in the item “Cash en route”;

63.5. information regarding transactions forming balance of cash of the item “Cash on hand” shall be provided in the explanation of the financial report.

64. Form No. 4-2 “Report on provisions” (Annex 6):

64.1. indicates data of the 4200 account group in conformity with the Chart of accounts laid down in the laws and regulation in the field of budget accounting, balance in the beginning and end of the period, increase and decrease during the reporting period;

64.2. provides description of transactions and indicates amount of each established provisions. If a counterparty is a natural person, indicate “Natural person”;

64.3. detailed information regarding the reason for established items of provisions and estimation method used shall be provided in a description of the basic principles of accounting.

65. Form No. 5 “Report on intangible assets and changes in property, plant and equipment” (Annex 7):

65.1. indicates intangible assets and property, plant and equipment, except prepayments regarding intangible assets and property, plant and equipment in conformity with the Chart of accounts for the levels of 1100 and 1200 account groups laid down in the laws and regulations in the field of the budget accounting, by detailing data until account number;

65.2. indicates initial costs and depreciation (amortisation) changes of intangible assets and property, plant and equipment during the reporting year which in total forms carrying amount (balance sheet value) thereof;

65.3. purchase of intangible assets and property, plant and equipment shall be disclosed in the column “transactions/increase (+)” which have occurred or will occur as a result of cash transactions regardless of cash payment;

65.4. the following shall be disclosed in the column “initial recognition and results of the taking of inventory(+, –)”:

65.4.1. surplus of intangible assets and property, plant and equipment (increase – a positive figure) or shortage (decrease – a negative figure) which is detected during the taking of inventory;

65.4.2. recognition – initial recognition of existing, until now not recognised or received through exchange intangible assets and property, plant and equipment. Data shall be disclosed with a positive figure;

65.4.3. change in the value of land parcels in accordance with a general plan, land parcellation plan or detailed plan (increase – a positive figure, decrease – a negative figure);

65.4.4. result of the taking of inventory of forest stands (increase – a positive figure, decrease – a negative figure);

65.5. derecognition of initial cost of intangible assets and property, plant and equipment shall be disclosed in the column “derecognition (–)”;

65.5. moving of initial cost of intangible assets and property, plant and equipment to or from the inventory shall be disclosed in the column “to/from 2100 account groups (+.–)”;

65.7. intangible assets and property, plant and equipment received (a positive figure) or transferred (a negative figure) without consideration and through donations and gifts shall be disclosed in the column “without consideration”;

65.8. change of account of intangible assets and property, plant and equipment shall be disclosed in the column “movement (+, –) between accounts of 1100 and 1200 level”. Vertical movement shall be disclosed in the report: in one account – increase, in other account – decrease (movement result shall be equal to zero);

65.9. re-evaluation result of intangible assets and property, plant and equipment, which is carried out in conformity with the laws and regulations in the field of accounting, shall be disclosed in the column “re-evaluation (+,–)”:

65.9.1. increase which establishes as a result of re-evaluation result, if it is laid down in the laws and regulations that re-evaluation of assets is to be carried out, shall be disclosed in the column “increase (+)”. Data shall be disclosed as a positive figure;

65.9.2. decrease that establishes as a result of re-evaluation of assets, if it is determined in the laws and regulations that re-evaluation of assets is to be carried out, shall be disclosed in the column “decrease (–)”. Data shall be disclosed as a negative figure;

65.10. recognition of intangible assets and property, plant and equipment regarding which prepayments have been carried out in preceding reporting periods shall be disclosed in the column “prepayments in preceding periods (+)”;

65.11. the following shall be disclosed in the column “Depreciation (amortisation) and impairment loss”:

65.11.1. calculated (including corrections regarding the reporting year) depreciation, amortisation and impairment loss in the reporting period in conformity with the laws and regulations in the field of accounting shall be disclosed in the column “calculated in the reporting period (+)”;

65.11.2. derecognition of depreciation (amortisation), if intangible assets and property, plant and equipment (also in the case of shortages) are derecognised, and derecognition of the initial cost thereof shall be disclosed in the column “Initial cost: initial recognition (+)/exclusion (–): derecognition (–)”;

65.11.2. derecognition of depreciation (amortisation), if intangible assets and property, plant and equipment are moved to or from inventory, and derecognition of the initial cost thereof shall be disclosed in the column “Initial cost: initial recognition (+)/exclusion (–): to/from 2100 account groups (+;–)”;

65.11.4. depreciation (amortisation) correction amount in the reporting period, if incorrect calculation of depreciation (amortisation) has been detected in the preceding periods, shall be disclosed in the column “corrections (+,–)”;

65.11.5. amortisation and depreciation of intangible assets and property, plant and equipment received or transferred between budget institutions without consideration shall be disclosed in the column “without consideration: received (+)/transferred (–)”;

65.11.6. vertical movement of depreciation (amortisation) between account levels: in one account – decrease, in another account – increase, shall be disclosed in the column “movement between accounts of 1100 and 1200 level accounts”;

65.12. explanations shall be appended to the report regarding:

65.12.1. each item of expenditure for the construction of intangible assets, unfinished building objects and construction of the property, plant and equipment included in the report:

65.12.1.1. characterisation of expenditure item;

65.12.1.2. contract price – euro. If a precise contract price is not known, estimations regarding expenditure for the construction of intangible assets, unfinished building objects and construction of the property, plant and equipment shall be disclosed. If there are several contracts regarding construction of intangible assets, unfinished building objects or construction of the property, plant and equipment, the total amount thereof shall be disclosed;

65.12.1.3. amount acquired in euro – the balance sheet value;

65.12.1.4. time period for completion, putting into service or use. If precise time period for completion is not known, the planned possible time period for completion shall be disclosed;

65.12.2. entering of properties in the Land Register:

65.12.2.1. balance sheet value (carrying amount) for the properties which must be entered in the Land Register in accordance with the laws and regulations in this field;

65.12.2.2. balance sheet value (carrying amount) for the properties which have been entered in the Land Register;

65.12.2.3. balance sheet value (carrying amount) for the properties which are not entered in the Land Register, but which must be entered in the Land Register in conformity with the laws and regulations;

65.12.2.4. if the property is not entered in the Land Register, the last planned time period for this activity shall be disclosed;

65.12.3. the land disclosed in the balance sheet in the end of the reporting period (owned, legal possession, under jurisdiction), sandpits, underground assets, orchards and other tree plantings which provide yield on regular basis, by indicating their amount in hectares.

66. Form No. 6 “Report on changes in inventory” (Annex 8):

65.1. indicates inventory (except prepayments regarding inventory) in conformity with the Chart of accounts for the level of 2100 account group laid down in the laws and regulations in the field of the budget accounting, by detailing data until account number;

65.2. indicates changes in the initial cost and impairment loss of inventory during the reporting year which in total forms carrying amount (balance sheet value) thereof;

66.3. purchase of inventory (increase – a positive figure) or sale (decrease – a negative figure) that have occurred or will occur as a result of monetary transactions regardless of the receipt or payment of cash, shall be disclosed in the column “Initial cost/transactions (+,–)”;

66.4. the following shall be disclosed in the column “Initial cost/initial recognitions (+)/exclusion (–): initial recognition and as a result of the taking of inventory (+,–)”:

65.4.1. surplus of inventory (increase – a positive figure) or shortage (decrease - a negative figure) which is detected during the taking of inventory;

66.4.2. recognition of existing, until now not recognised inventory (initial recognition), including obtained scrap metal, new-born animals, own-manufactured produce and own established inventory. Data shall be disclosed as a positive figure;

66.4.3. changes in the value of intervention provisions;

66.5. use, derecognition and change of inventory shall be disclosed in the column “Initial cost/initial recognition (+)/exclusion (–): derecognition (–)”. Data shall be disclosed as a negative figure;

66.6. intangible assets and property, plant and equipment carried over to or from inventory shall be disclosed in the column “Initial cost/initial recognition (+)/exclusion (–): to/from 1100/1200 account groups (+,–)”;

66.7. inventory received (a positive figure) or transferred (a negative figure) free of charge and through donations and gifts shall be disclosed in the column “Initial cost/initial recognition (+)/exclusion (–): without consideration”;

66.8. change of account of inventory within the reporting period shall be disclosed in the column “Initial cost/ movement (+, –) between accounts of 2100 level. Vertical movement between accounts of 2100 level shall be disclosed in the report: in one account – increase, in other account – decrease (movement result shall be equal to zero);

66.9. recognition of inventory regarding which prepayments have been carried out in preceding reporting periods shall be disclosed in the column “Initial cost/prepayments in preceding periods (+)”;

66.10. calculated impairment loss in the reporting period shall be disclosed in the column “Impairment loss: calculated in the reporting period (+)” in conformity with the laws and regulation in the field of the budget accounting;

66.11. derecognition of the impairment loss, if inventory (also in cases of shortages) for which impairment loss has been determined is derecognised, shall be disclosed in the column “Impairment loss: derecognition (–)”. Derecognition of the initial cost of inventory, for which impairment loss has been determined previously, shall be disclosed in the column “Initial cost: initial recognition (+)/exclusion (–): derecognition (–)”;

66.12. derecognition of the impairment loss, if inventory is moved to or from intangible assets and property, plant and equipment, shall be disclosed in the column “Impairment loss: to/from 1100/1200 account groups (+.–)”. Exclusion of the initial cost of inventory, for which impairment loss has been determined previously, shall be disclosed in the column “Initial cost: initial recognition (+)/exclusion (–): to/from account 1100/1200 account groups (+.–)”;

66.13. impairment loss of inventory (for which impairment loss has been determined previously) received or transferred without consideration between budget institutions shall be disclosed in the column “Impairment loss: without consideration: received (+)/transferred (–)”.

67. Form No. 7-1 “Report on changes in investments in capital companies” (Annex 9):

67.1. in conformity with the form the reports on the following shall be drawn up:

67.1.1. investments in associated capital companies;

67.1.2. investments in related capital companies;

67.1.3. other financial investments (capital companies quoted or non-quoted in stock exchange) in the capital of capital companies;

67.2. accounting account number in conformity with the laws and regulation in the field of budget accounting shall be disclosed in column “Account No.”;

67.3. the accounting method in accordance with which investments in related or associated capital companies is accounted shall be disclosed in the column “Accounting method”. Accounting method shall be disclosed in conformity with the following designations: PK – equity method, IZM – cost method;

67.4. the name of the capital company registered in the Enterprise Register shall be disclosed in the column “Name of the capital company” not using abbreviation of the name;

67.5. registration number of the capital company in the Enterprise Register shall be disclosed in the column “Registration No.”;

67.6. classification code in conformity with the laws and regulations in the field of the budget classification shall be disclosed in the column “Financing classification code”, by detailing the code until the fifth sign;

67.7. belonging of a capital company to the institutional sector shall be disclosed in the column “Classification code of institutional sector” in conformity with the laws and regulations in the field of the budget classification in the end of the reporting period;

67.8. the carrying amount (balance sheet value) of investment shall be disclosed in columns “In the beginning of the reporting period” and “In the end of the reporting period (sum of columns 1 to 9)”;

67.9. purchase (increase – a positive figure) or sale (decrease – a negative figure) that have occurred or will occur as a result of monetary transactions regardless of the receipt or payment of cash, shall be disclosed in the column “Transactions (+,–)”;

67.10. the surplus (+) or shortage (–) detected as a result of the taking of inventory, recognition of existing, until now not recognised financial investments – initial recognition (+), increase in the fixed capital of the capital company, without performing investments and receiving new investment shares (+), and derecognition of financial investments (–) shall be disclosed in the column “Initial recognition (+)/exclusion (–)”;

67.11.investments received or transferred without consideration and through donations and gifts shall be disclosed in the column “Received (+)transferred (–) without consideration”;

67.12. the following shall be disclosed in the column “Movement (+,\_) between accounts of 1300 and/or 2500 level”:

67.12.1. movement of financial investments between long-term and short-term financial investments. Total amount of data shall always be equal to zero;

67.12.2. movement of financial investments between different account levels (associated, related and other investments). Total amount of data between the column in disclosed in the Form No. 7-1 “Report on changes in investments in capital companies” and Form No. 7-3 “Report on changes in other financial investments” shall always be equal to zero;

67.13. the following shall be disclosed in the column “Re-evaluation (+,–)/impairment loss (+,–)”:

67.13.1. impairment loss of capital shares;

67.13.2. re-evaluation result, if equity method is used and the amount of investment shares is increased or reduced which is referred to revenue or expenditure;

67.13.3. increase or decrease of value of capital chares as a result of change of the accounting method;

67.13.4. impairment loss calculated in the reporting period or reduction thereof;

67.14. the following shall be disclosed in the column “Other changes (+,–)”:

67.14.1. fair value of non-financial investments in the capital of capital companies or reduction of such investment in the capital of capital companies;

67.14.2. changes that have happened in equity of the capital company which have not been included in the surplus or deficit calculation of the capital company;

67.14.3. recognition of financial assets regarding which prepayment has been carried out in preceding reporting periods;

67.14.4. disbursed dividends;

67.15. an explanation shall be appended to the report regarding description and economic essence of the information specified in the column “Other changes (+,-)”;

67.16. the amount of investment in per cent shall be disclosed in the columns “Investment (%) in the beginning of the period” and “Investment (%) in the end of the period”, by indicating the data with three figures after point;

67.17. equity of the capital company in the beginning (complies with the data disclosed in the preceding annual financial statement of the budget institution in the end of the reporting year) and in the end (from the balance sheet of the capital company) of the period shall be disclosed in the columns “Data of the capital company”:

67.17.1. data shall be disclosed, by using the annual financial statement of the capital company for the reporting year and, if the disclosed year is not the reporting year, the report shall be appended by an explanation regarding substantiation of the disclosed information and why such option has been chosen;

67.17.2. detailed information shall be provided regarding the year of the annual financial statement used, by indicating the data in the column “Data of the capital company: equity of the period” and the year in the column “Data of the capital company: the annual financial statement: year”, and information on whether the statement of the capital company has been or has not been audited, or it shall not be audited;

67.18. if equity method is applied for recognition of the investment in the capital of capital companies, carrying amount in the beginning (end) of the reporting period shall comply with the multiplication of the data of equity of the capital company disclosed in the beginning (end) of the reporting period and investment (%) in the beginning (end) of the reporting period, except in the case, when the investment is adjusted regarding transactions carried out and other changes that have occurred during a time period between the date of the financial report of the capital company and the date when the financial report is prepared by the holder of capital. The report shall be appended by an explanation regarding transactions carried out and other change that have occurred between the last available date of the financial report of the capital company and the date when the financial report is prepared by the holder of capital, by indicating a detailed description of the transaction and scope thereof.

68. Form No. 7-3 “Report on changes in other financial investments” (Annex 10):

68.1. indicates other financial investments (except investments in the capital of capital companies, loans and financial investments in securities);

68.2. indicates account number of the accounting in conformity with account numbers 1351, 1354, 1359, 2551, 2554 and 2559 of the Chart of account laid down in the laws and regulations in the field of the budget accounting;

68.3. the name of the counterparty shall be disclosed in the column “Name of the counterparty”. If a counterparty is a natural person, indicate “Natural person”;

68.4. belonging of a counterparty to the institutional sector shall be disclosed in the column “Classification code of institutional sector” in conformity with the laws and regulations in the field of the budget classification in the end of the reporting period;

68.5. balance sheet values of financial investment shall be disclosed in the columns “In the beginning of a reporting period” and “In the end of a reporting period (1. + 2. + 3. + 4. + 5. + 6. + 7. + 8. + 9.)”;

68.6. purchase (increase – a positive figure) or sale (decrease – a negative figure) that have occurred or will occur as a result of monetary transactions regardless of the receipt or payment of cash, shall be disclosed in the column “Transactions (+,–)”;

68.7. the surplus (+) or shortage (–) detected as a result of the taking of inventory, recognition of existing, until now not recognised financial investments (+) and derecognition of financial investments (–) shall be disclosed in the column “Initial recognition (+)/exclusion (–)”;

68.8. investment received or transferred without consideration and through donations and gifts shall be disclosed in the column “Received (+)transferred (–) without consideration”;

68.9. the following shall be disclosed in the column “Movement between account levels (+,–)”:

68.9.1. movement of financial investments between long-term and short-term financial investments. Total amount of data shall always be equal to zero;

68.9.2. movement to other account level. The information to which account level or from which account level the financial investment has been moved shall be disclosed in the explanation of the financial report;

68.10. re-evaluation result or impairment loss of the financial investment and reduction thereof shall be disclosed in the column “Re-evaluation (+,-)/impairment loss (+,–)”.

69. Form No. 5 “Report on changes in financial investment in securities” (Annex 11):

69.1. indicates financial investments in conformity with the Chart of accounts for the level of account group 1340 and 2540 laid down in the laws and regulations in the field of the budget accounting, by detailing data until account number;

69.2. account number of four figures shall be disclosed in the column “Account No.” in conformity with the Chart of accounts laid down in the laws and regulations in the field of the budget accounting;

69.3. type of securities – debt securities, including with fixed income (promissory notes, government bonds), commercial securities, deposit certificates, treasury bonds, mortgage bond, stocks or shares, which have fixed income, shall be disclosed in the column “Item name”;

69.4. full name of the issuer of security shall be disclosed in the column “Issuer”;

69.5. classification code of the institutional sector of a counterparty shall be disclosed in the column “Classification code of institutional sector” in conformity with the laws and regulations in the field of the budget classification in the end of the reporting period;

69.6.the number of securities shall be disclosed in the column “Quantity (pieces)”;

69.7. total nominal value of securities shall be disclosed in the column “Total nominal value”;

69.8. issue day, month and year (dd.mm.yyyy) shall be disclosed in the column “Issue date (dd.mm.yyyy)”;

69.9. day, month and year (dd.mm.yyyy) of deletion of the security shall be disclosed in the column “Deletion time period (dd.mm.yyyy)”;

69.10. the time period according to the disclosed – short-term (until one year), medium-term (one to five years) or long-term (five years and more) shall be disclosed in the column “Time period after issue date”;

69.11. currency designation of the purchased security shall be disclosed in the column “Designation of the currency”;

69.12. purchase (increase – a positive figure) or sale (decrease – a negative figure) that have occurred or will occur as a result of monetary transactions regardless of the receipt or payment of cash, shall be disclosed in the column “Transactions (+,–)”;

69.13. the surplus (+) or shortage (–) detected as a result of the taking of inventory, recognition of existing, until now not recognised (+) loan and derecognition of financial investments (–) shall be disclosed in the column “Initial recognition (+)/exclusion (–)”;

69.14. financial investment received or transferred without consideration and through donations and gifts shall be disclosed in the column “Received (+)/transferred (–) without consideration”;

69.15. movement of financial investments between long-term and short-term financial investments shall be disclosed in the column “Movement (+,–) between accounts of 1340 and/or 2540 levels”. Total amount of data shall always be equal to zero;

69.16. re-evaluation result, impairment loss of financial investments and reduction thereof shall be disclosed in the column “Re-evaluation (+)/impairment loss (+,–)”, by indicating increase as a positive figure, but reduction – as a negative figure.

70. Form No. 7-5 “Report on changes in loans” (Annex 12):

70.1. indicates loans, by separating long-term parts, short-term parts of long-term loans and short-term loans and indicating account number of the accounting in conformity with the Chart of accounts for the level of account group 1330 and 2530 laid down in the laws and regulations in the field of budget accounting;

70.2. the full name of the loan recipient shall be disclosed in the column “Name of the loan recipient”. If loans are granted to natural persons, they may be combined in groups according to purpose of the loans, by indicating “Natural person” in the column “Name of the loan recipient”;

70.3. purpose of the use of the loan shall be disclosed in the column “Purpose of the loan”;

70.4. classification code of the institutional sector of a counterparty shall be disclosed in the column “Classification code of institutional sector” in conformity with the laws and regulations in the field of the budget classification in the end of the reporting period;

70.5. the date (dd.mm.yyyy) on which the loan agreement is signed shall be disclosed in the column “Date of signing of the agreement (dd.mm.yyyy)”;

70.6. the last date of the repayment of the loan shall be disclosed in the column “Repayment time period (dd.mm.yyyy)”;

70.7. the amount of the agreement referred to in the loan agreement shall be disclosed in EUR in the column “Amount of the loan agreement”;

70.8. the data shall be disclosed in the beginning of the reporting period and in the end of the reporting period as follows:

70.8.1. the carrying amount of the item in the beginning or end of the year shall be disclosed in the column “gross”;

70.8.2. impairment loss established for bad (doubtful) loans in the beginning or end of the reporting period shall be disclosed in the column “established impairment loss”;

70.8.3. the net value of the item that is calculated by subtracting established impairment loss from the gross value shall be disclosed in the column “net” and it is equal to the data disclosed in the balance sheet;

70.9. issue (increase - a positive figure) or repayment of the loan (decrease - a negative figure) that have occurred or will occur as a result of monetary transactions regardless of the receipt or payment of cash, shall be disclosed in the column “Transactions (+,–)”;

70.10. the surplus (+) or shortage (–) detected as a result of the taking of inventory, recognition of existing, until now not recognised loan (+) and extinguishment of loans without a monetary transaction by derecognition (–) shall be disclosed in the column “Initial recognition (+)/exclusion (–)”;

70.11.loan received or transferred without consideration shall be disclosed in the column “Received (+)transferred (–) without consideration”;

70.12. the following shall be disclosed in the column “Movement between account levels (+,–)”:

70.12.1. movement of loans between long-term and short-term account levels. Total amount of data shall always be equal to zero;

70.12.2. movement to other account level. The information to which account level or from which account level the loan has been moved shall be disclosed in the explanation of the financial report;

70.13. substantiation for the amount of impairment loss established for bad (doubtful) loan and description of the applied calculation method shall be disclosed in the description of accounting principles.

71. Form No. 8-AV “Report on expenditure and prepayments of subsequent periods” (Annex 13):

71.1. indicates expenditure and prepayments of subsequent periods:

71.1.1. in conformity with the Chart of accounts for levels of account groups 1180, 1280, 1380, 1390, 2180, 2400 and 2570 laid down in the laws and regulations in the field of account of budget institutions, by detailing data until account number;

71.1.2. data shall be disclosed as division of accounts by the following classification codes of institutional sectors in conformity with the laws and regulations in the field of the budget classification:

71.1.2.1. a sector S130000 in full amount of the classification;

71.1.2.2. data of sectors S110000, S120000, S140000, S150000 and S200000;

71.2. the following data shall be disclosed in the columns “In the beginning of a reporting period” and “In the end of the reporting period”:

71.2.1. the carrying amount of the item in the beginning or end of the year shall be disclosed in the column “gross”;

71.2.2. impairment loss established for bad (doubtful) prepayments in the beginning or end of the reporting period shall be disclosed in the column “established impairment loss”;

71.2.3. the net value of the item that is calculated by subtracting established impairment loss from the gross value shall be disclosed in the column “net” and it is equal to the data disclosed in the balance sheet;

71.3. the information regarding following shall be provided in explanations of the report:

71.3.1. object (purpose) of prepayment and gross value in the end of the year:

71.3.1.1. information regarding prepayments for one object (purpose) up to 1400 EUR shall be provided in the total amount, by indicating “Prepayment up to (amount and currency unit designation)” as object (purpose);

71.3.1.2. information regarding prepayments for one object (purpose) over 1400 EUR shall be provided regarding each object (purpose) (for example, prepayment for thermal energy or prepayment for public utilities) in conformity with economic essence and amount thereof;

71.3.2. transactions recognised in expenditure of other subsequent periods and value thereof:

71.3.2.1. for other expenditure of subsequent periods transactions up to 1400 EUR information shall be provided in the total amount, by indicating “Expenditure of subsequent periods up to (amount and currency unit designation)” as a transaction type;

71.3.2.2. for other expenditure of subsequent periods transactions over 1400 EUR information shall be provided regarding each transaction (purpose) (for example, expenditure of subsequent periods for rent, public utilities, for project development services) in conformity with economic essence and amount thereof;

71.3.3. established impairment loss for bad (doubtful) prepayments in conformity with groups according to payment or delay in due date thereof in the end of the reporting period.

72. Form No. 8-1 “Report on receivables” (Annex 14):

72.1. indicates balances of receivables in net value which is calculated by subtracting established impairment loss for bad receivables from the carrying amount in conformity with the Chart of accounts for the level of account group 1400 and 2300 laid down in the laws and regulations in the field of the budget accounting, by detailing data until account number;

72.2. data shall be disclosed as division of accounts by the following classification codes of institutional sectors in conformity with the laws and regulations in the field of the budget classification:

72.2.1. a sector S130000 in full amount of the classification;

72.2.2. data of sectors S110000, S120000, S140000, S150000 and S200000;

72.3. the following data shall be disclosed in the columns “In the beginning of a reporting period” and “In the end of the reporting period” regarding:

72.3.1. the carrying amount of the item in the beginning or end of the year shall be disclosed in the column “gross”;

72.3.2. impairment loss established for bad (doubtful) receivables in the beginning or end of the reporting period shall be disclosed in the column “established impairment loss”;

72.3.3. the net value of the item that is calculated by subtracting established impairment loss from the gross value shall be disclosed in the column “net” and it is equal to the data disclosed in the balance sheet;

72.4. the institution administering immovable property tax shall provide information regarding the following in explanations of the report:

72.4.1. distribution of gross receivables of immovable property tax in conformity with time period (up to one year, one to two years, three to five years, more than five years);

72.4.2. reliefs granted for the reporting year (type of a relief, by indicating description, scope and sum of the particular relief);

72.5. information regarding established impairment loss for bad (doubtful) receivables shall be provided in explanations of the report in conformity with groups according to payment or delay in due date thereof in the end of the reporting period.

73. Form No. 8-2 “Report on liabilities” (Annex 15):

73.1. indicates balances of liabilities in conformity with the Chart of accounts for the level of 5000 account group laid down in the laws and regulations in the field of the budget accounting, by detailing data until account number;

73.2. data shall be disclosed as division of accounts by the following classification codes of institutional sectors in conformity with the laws and regulations in the field of the budget classification:

73.2.1. a sector S130000 in full amount of the classification;

73.2.2. data of sectors S110000, S120000, S140000, S150000 and S200000;

73.3. the information regarding following shall be provided in explanations of the report:

73.3.1. transactions recognised in other revenue of subsequent periods items and amount thereof;

73.3.2. transactions and amount of non-current accumulated liabilities.

74. Form No. 9-1 “Report on borrowings” (Annex 16):

74.1. indicates information regarding borrowings (including financial lease, leasing) in conformity with financing sources recognised in levels of account group 5110 (except 5114) and 5200 (except 5214), 5191 and 5814 of the Chart of accounts laid down in the laws and regulations in the field of the budget accounting;

74.2. borrowings shall be classified in the column: Code: in conformity with the following codes: 01 – borrowings for stabilisation of finances, 02 – financial lease (leasing), 03 – borrowing for implementation of the projects co-financed by the European Union, 04 – borrowing for different purposes (code shall be applied, by classifying the borrowing for which borrowings agreement has been entered into for the implementation of both, the projects co-financed by the European Union and other objectives, and which may not be classified with codes 03 or 09), 09 – other borrowings;

74.3. the name of the credit institution (creditor) shall be disclosed in the column “Creditor”. If the source of the borrowing is a loan of international financial institution and a creditor is the Treasury, the name of the creditor and source of financing shall be disclosed in this column;

74.4. belonging of institutional unit of a counterparty to the institutional sector shall be disclosed in the column “Classification code of institutional sector” in conformity with the laws and regulations in the field of the budget classification in the end of the reporting period;

74.5. purpose of the borrowing laid down in the borrowings agreement shall be disclosed in the column “Purpose”. If source of funding is financial lease (leasing), “Financial lease (leasing)” shall be disclosed in the column “Purpose”;

74.6. the date (dd.mm.yyyy) on which the borrowing agreement is signed shall be disclosed in the column “Date of signing of the agreement (dd.mm.yyyy)”;

74.7. the date (dd.mm.yyyy) disclosed in the borrowing agreement until which the relevant borrowing is to be repaid to the creditor shall be disclosed in the column “Repayment time period (dd.mm.yyyy)”;

74.8. the type of interest rate applied for the borrowing: fixed, variable rate or interest-free shall be disclosed in the column “%”;

74.9. generally accepted designation of the currency in which the borrowing has been granted shall be disclosed in the column “Designation of the currency”;

74.10. the sum of the borrowing laid down in the borrowing agreement shall be disclosed in EUR in the column “Sum of the borrowing agreement”;

74.11. total changes in the borrowing from the day of coming into effect until the end of the reporting period shall be disclosed in the columns “Total”;

74.12. changes of the borrowing during the reporting period – during a year, shall be disclosed in the columns “In the reporting period”;

74.13. transactions that have occurred without use of monetary resources shall be disclosed in the column “Changes other than transactions (+,–)”:

74.13.1. receipt of financial lease (leasing);

74.13.2. reinvestments;

74.13.3. increase in the principal amount of the borrowing, if in accordance with the agreement the cash is not disbursed but bills are paid;

74.13.4. reduction in the principal amount of the borrowing, if in accordance with the agreement repayment is carried out by another institution;

74.14. in explanations of the report detailed information shall be provided regarding data disclosed in the column “Changes other than transactions (+,–) in the reporting period”, by specifying description and amount of the transaction.

75. Form No. 9-2 “Report on guarantees” (Annex 17):

75.1. indicates information regarding guarantees:

75.1.1. included in the sub-balance sheet item;

75.1.2. repaid by the guarantor;

75.2. guarantees may be grouped concurrently according to the creditor, purpose, borrower and currency;

75.3. the following shall be disclosed in the column “Accounting account”:

75.3.1. code 9560 – for guarantees included in the sub-balance sheet item;

75.3.2. account in conformity with the Chart of accounts laid down in the laws and regulations in the field of the budget account for level of 5114 and 5214 accounts;

75.4. the name of the issuer of the guaranteed borrowing (credit institution) shall be disclosed in the column “Creditor”;

75.5. classification code of the institutional sector of a counterparty shall be disclosed in the column “Classification code of institutional sector” in conformity with the laws and regulations in the field of the budget classification in the end of the reporting period;

75.6. purpose of the borrowing laid down in the guarantee agreement shall be disclosed in the column “Purpose”;

75.7. the legal name of the recipient of borrowing shall be disclosed in the column “Borrower”. If a recipient of guarantee is a natural person, indicate “Natural person”;

75.8. the date of signing of the guarantee agreement (dd.mm.yyyy) shall be disclosed in the column “Date of signing of the agreement (dd.mm.yyyy)”. When grouping the date of the first agreement entered into shall be disclosed;

75.9. time period for repayment of the guaranteed borrowing in accordance with the guarantee agreement (dd.mm.yyyy) shall be disclosed in the column “Repayment time period (dd.mm.yyyy)”. When grouping the last repayment time period for the group shall be disclosed;

75.10. generally accepted designation of the currency in which the guarantee has been granted shall be disclosed in the column “Designation of the currency”;

75.11. the guaranteed sum of the total amount of the borrowing in accordance with the guarantee agreement shall be disclosed in the column “Amount of the guarantee”. When grouping the guaranteed sum of the total amount of the borrowing shall be disclosed;

75.12. the total amount of the borrowing in accordance with the agreement shall be disclosed in the column “Amount of the guaranteed borrowing”. When grouping the total amount of the borrowing of the group shall be disclosed;

75.13. total changes in the guaranteed borrowing from the day of signing of the agreement until the end of the reporting period shall be disclosed in the columns “Total”;

74.14. changes of the borrowing during the reporting period shall be disclosed in the columns “In the reporting period”;

75.15. changes in the guaranteed borrowing that have occurred without use of cash resources, including adjustment and credit payment shall be disclosed in the column “Changes other than transactions (+,–) in the reporting period”.

76. Form No. 9-3 “Report on future liabilities and payments” (Annex 18):

76.1. indicates information regarding future payments and liabilities in conformity with levels of code groups 9510, 9520, 9530, 9540 and 9590 of the Chart of accounts laid down in the laws and regulations in the field of budget accounting, by detailing data until code number and in distribution by the following classification codes of institutional sectors in conformity with the laws and regulations in the field of budget classification:

76.1.1. a sector S130000 in full amount of the classification;

76.1.2. data of sectors S110000, S120000, S140000, S150000 and S200000;

76.2. indicates data in conformity with the entered into agreements and other legal instruments – total amount of the transaction and distribution thereof by due dates: to be paid n+1 (in the next year after the balance sheet date), n+2 (in the year after the next after the balance sheet date) etc. in a year;;

76.3. data of the codes 9510, 9520, 9540 and 9590 shall comply with the data disclosed in the form No. 1 “Balance sheet” in the row of the corresponding name in the end of the reporting period;

76.4. in the code 9530 the amount of future liabilities and payments for purchase of goods and services shall be disclosed. Data shall not comply with the data disclosed in the form No. 1 “Balance sheet” in the row of the corresponding name in the end of the reporting period.

77. Form No.2 “Report on budget performance” (Annex 19):

77.1. a report shall be prepared for the following budget types:

77.1.1. basic budget;

77.1.2. special budget;

77.1.3. gifts and donations;

77.1.4. other budgets;

77.2. State budget institutions shall prepare the following reports:

77.2.1. performance of basic budget and special budget – regarding the institution in total and regarding each programme (sub-programme) in accordance with the law on the State budget for the economic year (if a programme (sub-programme) is no laid down in the law on the State budget for the economic year which was included in the law on the State budget for the preceding economic year, comparative information regarding performance of such programme (sub-programme) in the preceding year shall be included in the reporting year in conformity with the law on the State budget for the preceding economic year). Revenue and expenditure shall be disclosed in distribution by economic categories, financing shall be disclosed in full amount in conformity with the classifications laid down in the laws and regulations in the field of the budget;

77.2.2. performance of donations and gifts:

77.2.2.1. revenue and financing section – in total for the institution in full amount in conformity with the classifications laid down in the laws and regulations in the field of budget, shall be disclosed;

77.2.2.2. expenditure section – for each function and sub-function, by indicating economic categories of expenditure in full amount in conformity with classifications laid down in the laws and regulations in the field of budget, shall be disclosed;

77.3. derived public persons financed partly from the State budget and institutions non-financed from the budget shall prepare reports on performance of main activity and on performance of donations and gifts and shall complete:

77.3.1. revenue and financing section – in total for the institution in full amount in conformity with the classifications laid down in the laws and regulations in the field of budget;

77.3.2. expenditure section – for each function and sub-function in conformity with the laws and regulations in the field of budget classification, by indicating economic categories of expenditure in full amount in conformity with classifications laid down in the laws and regulations in the field of budget;

77.4. local governments shall prepare reports on performance of the basic budget, regarding performance a special budget and performance of donations and gifts and shall complete:

77.4.1. revenue and financing section – in total for a local government in full amount in conformity with the classifications laid down in the laws and regulations in the field of budget;

77.4.2. expenditure section – for each function and sub-function in conformity with the laws and regulations in the field of budget classification, by indicating economic categories of expenditure in full amount in conformity with classifications laid down in the laws and regulations in the field of budget;

77.5. State budget institutions:

77.5.1. shall indicate the name of the programme in the row “Programme” in conformity with the name laid down in the law on the State budget for the economic year. The corresponding programme code shall be disclosed in the section “Codes”;

77.5.2. shall indicate the name of the -sub-programme in the row “Sub-programme” in conformity with the name laid down in the law on the State budget for the economic year. The corresponding sub-programme code shall be disclosed in the section “Codes”;

77.6. shall indicate the corresponding budget type in the row “Budget type”: basic budget, special budget, donations and gifts, other budgets. The corresponding code of the budget type shall be disclosed in the section “Codes”: 1 – basic budget, 2 – special budget, 3 – donations and gifts, 4 – other budget resources;

77.7. functional category and full name of the classification code shall be disclosed in the row “Functional category”:

77.7.1. shall indicate the government function code in the section “Codes” in conformity with the laws and regulations in the field of budget;

77.7.2. local governments, derived public persons financed partly from the State budget and institutions non-financed from the budget shall disclosed functional category code in the section “II.“ ”Total expenditure” and shall not indicate it by the general section of the form;

77.8. the following shall be disclosed in the column “Law/plan for a year”:

77.8.1. State budget institutions – the amount of indicators laid down in the law on the State budget for the economic year. Data shall not be completed in the report on performance of other budgets;

77.8.2. derived public persons financed partly from the State budget and institutions non-financed from the budget – indicators of the planned revenue, expenditure and financing;

77.8.3. the State budget institutions in the report on performance of donations and gifts – indicators of the planned revenue, expenditure and financing in conformity with approved estimates;

77.8.4. local government – indicators approved in the local government budget in accordance with binding regulations. Data shall not be completed in the report on performance of other budgets;

77.9. budget or plant approved initially for the economic year shall be disclosed in the column “approved in the law/plan”;

77.10. actual (adjusted) plan in the end of the year shall be disclosed in the column “plan with changes”:

77.10.1. State budget institutions shall include amendments carried out in accordance with the Cabinet orders, orders of the Minister for Finance and law on the State budget for the economic year;

77.10.2. derived public persons financed partly from the State budget, institutions non-financed from the budget and State budget institutions shall indicate the indicators of planned revenue, expenditure and financing adjusted in the end of the year in the report on performance of donations and gifts;

77.10.3. local governments shall disclosed the plan adjusted in the end of the year;

77.11. Stat budget institutions shall disclosed data of approved estimate for the reporting year in the column “Plan in the estimate for a year”. Data of the section “II. Total expenditure” of the column “Budget performance/in the reporting period” shall be equal or less than the data disclosed in the column “Plan in the estimate for a year”. Local governments, derived public persons financed partly from the State budget, institutions non-financed from the budget and State budget institutions shall not complete this column in the report on performance of donations and gifts and shall complete;

77.12. data of the reporting period and preceding reporting period regarding budget performance according to cash flow principle in conformity with the economic and functional categories of revenue and expenditure and financing classifications in conformity with the laws and regulations in the field of budget classification;

77.13. data of the reporting period and preceding reporting period regarding budget performance according to the accrual principle in conformity with the basic principles for recognition of revenue and expenditure laid down in the laws and regulations in the field of accounting of budget institutions and the economic and functional categories of revenue and expenditure in conformity with the laws and regulations in the field of budget classification shall be disclosed in the column “Performance according to the accrual principle”. Revenue and expenditure of the sixth, seventh and eighth account group in conformity with the Chart of accounts laid down in the laws and regulations in the field of accounting;

77.14. budget performance regarding reporting period shall be disclosed in the distribution by institutional sectors in conformity with the laws and regulations in the field of budget classification, except:

77.14.1. taxes and fees shall be disclosed in the column “in total (8. + 12. + 13. + 14.)”, without classification by institutional sectors;

77.14.2. the row “III. Exceed of revenue (+), deficit (–) (I – II)” shall not be completed from the column 5 until 14;

77.15.data of the section “IV. Financing” shall be equal with an opposite sign of the data of the section “Exceed of revenue (+), deficit (–) (I – II)”;

77.16. State budget institutions and local governments, when preparing a report on performance of other budgets:

77.16.1. revenue and expenditure shall be disclosed in conformity with economic categories and financing in full amount in conformity with the classifications laid down in the laws and regulations in the field of budget;

77.16.2. a report shall be appended by an explanation regarding disclosed in the performance of other budgets:

77.16.2.1. when grouping resources of other budgets, the privatisation resources granted by the Cabinet Order (code – PRIV) and other resources of other budgets (code – PARE) shall be disclosed;

77.16.2.2. by indicating the purpose for each type of other budgets, for the implementation of which the resources have been received;

77.16.2.3. date of issue, number and amount of granted resources, expenditure classification in conformity with the category of government function, balance in the beginning of the reporting year, cash resources received in the reporting period, cash resources used in the reporting period, balance in the end of the reporting period shall be disclosed for each Cabinet Order;

77.16.2.4. purpose, expenditure classification in conformity with the category of government function, balance in the beginning of the reporting year, cash resources received in the reporting period, cash resources used in the reporting period and balance in the end of the reporting period shall be disclosed for other resources of other budgets;

77.17. resources of other budgets that are put in temporary storage in the institution (for example, tender or caution cash, caution cash for elections, caution cash for cassation complaints, pensions of persons living in old people's homes, alienated resources from detained persons and revenue from sale of property from criminal cases and administrative violation cases until court decision, personal cash of prisoners and other persons) shall not be disclosed in the report on performance of other budgets;

77.18. State budget institutions:

77.18.1. data regarding performance of the State budget programme (sub-programme) for n-2 year, which is not included in the law on the State budget for the current year, (where n is a reporting period) according to the accrual principle shall be disclosed in the programme (sub-programme) from which main activity of the institution is financed in the reporting year;

77.18.2. balance of cash resources in the cashier of the institution and cash on its way (a report shall be appended by a source document of the transaction regarding cash deposit in the account of the institution in the next reporting year) shall be disclosed:

77.18.2.1. in the corresponding sub-code 21.3.9.9., 21.4.9.9. or 23.5.1.0. of the 3rd group “Revenue from paid services rendered by institutions and other own revenue” of the section “I. Total revenue”;

77.18.2.2. in the section “IV. Financing” in the classification code F21010010 “Increase in cash” with minus (–) sign;

77.18.3. revenue of the reporting year shall be reduced in the sub-code 21.3.9.9. or 21.4.9.9., or 23.5.1.0. for the balance of cash on hand disclosed in the preceding reporting period and cash en route in the corresponding codes;

77.18.4. if the sub-code 21.3.9.9., 21.4.9.9. or 23.5.1.0. data are increased for the balance of cash on hand and cash en route, the data do not comply with the data of the summary report of the Treasury in these sub-codes;

77.18.5. the balance of cash which is increased or reduced in the current account of the Treasury by financing classification code F2XX XXX XX ( transfers of balances of liquidation, reorganisation, programmes or sub-programmes to other ministry, central institution or local government, and also non-used balances of State budget resources which are transferred into the State budget revenue), shall be disclosed:

77.18.5.1. in the sub-code 18.1.3.9. or 19.5.5.0. of the 5th group “Transfers” of the section “I. Total revenue”;

77.18.5.2. in the sub-code 7139 or 7460 of the sub-group 1.5 “Maintenance expenditure transfers” of the section “II. Total expenditure”;

77.18.6. if the sub-code 18.1.3.9., 19.5.5.0., 7139 or 7460 data are increased for the balance of cash which is increased or reduced in the current account of the Treasury by financing classification code F2XX XXX XX, the data do not comply with the data of the summary report of the Treasury in these sub-codes;

77.18.7. resources, which are temporary in the accounts of deposited resources which have been established from the State basic budget programmes or sub-programmes in which the balance of cash have been retained in the end of the preceding year from paid services and other own revenue, foreign financial assistance resources (including transfers from foreign financial assistance resources), shall be disclosed in the report rows “Balance of cash in the beginning of a reporting period” and “Balance of cash in the end of a reporting period”. In the report data disclosed in the rows "Balance of cash in the beginning of a reporting period" and “Balance of cash in the end of a reporting period” do not comply with the relevant data of the summary report of the Treasury;

77.18.8. the information regarding balance of cash in the beginning of a reporting period (code AS) and in the end of a reporting period (code AB) and closed budget allocations (code SBA) shall be disclosed in the report:

77.18.8.1. from paid services and other own revenue (code NL MP);

77.18.8.2. from cash of foreign financial assistance and assets (code NL AFP);

77.18.8.3. from cash for stocks and other investment in equity of merchants (code NL AKP);

77.18.8.4. from cash for loans (code NL AIZD);

77.18.9. information regarding closed budget allocations (code SBA) – subsidy non-used during a reporting year from general revenue and transfer remittances received by the State basic budget institutions from the State basic budget subsidy from general revenue (information shall be compared with the total closed budget allocations disclosed in the summary report of the Treasury), shall be disclosed in the report, including:

77.18.9.1. from allocations granted from European Union policy instruments and projects financed from other foreign financial assistance (code SBA1);

77.18.9.2. from other allocations granted in accordance with general procedures for the implementation of the State basic functions (code SBA2).

78. Form No. 2-DII “Report on various revenue and expenditure” (Annex 20):

78.1. indicates various revenue and expenditure::

78.1.1. in conformity with the Chart of accounts for the level of 8000 account group laid down in the laws and regulations in the field of the budget accounting, by detailing data until account number;

78.1.2. in distribution by budget types;

78.2. information regarding transactions recognised in the level of accounts 8599 and 8699 and amount thereof shall be provided in explanations of the report.

79. Form No. N\_1 “Information on leased (except financial lease) assets” (Annex 21):

79.1. indicates information in conformity with the lease agreements in effect on 31 December of the reporting year regarding assets taken on lease, by indicating asset group in conformity with the Chart of accounts laid down in the laws and regulations in the field of accounting of budget institutions (four figures), to which the leased asset is referred to, and classification code and name of the institutional sector from which the asset is received on operative lease;

79.2. data shall be disclosed as division of accounts by the following classification codes of institutional sectors in conformity with the laws and regulations in the field of the budget classification:

79.2.1. a sector S130000 in full amount of the classification;

79.2.2. data of sectors S110000, S120000, S140000, S150000 and S200000;

79.3. information regarding the following shall be provided in the column “Short description of the lease object”:

79.3.1. for assets which are received on lease, by grouping them according to economic essence (for example, premises, photocopiers, cars) and quantity thereof;

79.3.2. purpose for which assets are taken into operative lease;

79.3.3. name of the lessor;

79.4. in the column “Short description of the lease object” information shall be disclosed at the lowest account level. The description of the lease object shall not be provided in the summary and consolidated report;

79.5. data in conformity with the entered into agreements regarding operative lease payments (principal amount and interest) in total and distribution thereof by due dates: to be paid n+1 (in the next year after the balance sheet date), n+2 (in the year after the next after the balance sheet date) etc. in a year shall be disclosed in the columns “Distribution of lease payments by time periods (cash flow)”. Operative lease payments shall be disclosed in conformity with the agreement or according to experience of the preceding period, by carrying out calculations, if the lease payment depends on consumed resources (for example, number of copies made) or other variable indicator. Data do not comply with the data disclosed in the row “9550 Future lease payments” of the form No. 1 “Balance sheet”.

80. Form No.N\_2 “Information on leased (except financial lease) assets” (Annex 22):

80.1. indicates information in conformity with the lease agreements in effect on 31 December of the reporting year regarding leasing out (renting out) of assets (except assets transferred into holding), by indicating asset group in conformity with the Chart of accounts laid down in the laws and regulations in the field of accounting of budget institutions (four figures), where asset is recognised, and classification code and name of the institutional sector to which the asset is transferred on lease;

80.2. data shall be disclosed as division of accounts by the following classification codes of institutional sectors in conformity with the laws and regulations in the field of the budget classification:

80.2.1. a sector S130000 in full amount of the classification;

80.2.2. data of sectors S110000, S120000, S140000, S150000 and S200000;

80.3. information regarding the following shall be provided in the column “Short description of leased out (rented out) object”:

80.3.1. for assets which are transferred on lease (rent), by grouping them according to economic essence (for example, premises, land) and quantity thereof;

80.3.2. purpose for which the asset is transferred on lease (for example, agricultural land for household gardens);

80.4. in the column “Short description of the leased out (rented out) object” information shall be disclosed at the lowest account level. The description of the lease object shall not be provided in the summary and consolidated report;

80.5. information in conformity with the entered into agreements regarding lease payments to be received (principal amount and interest) in total and distribution thereof by due dates: to be paid n+1 (in the next year after the balance sheet date), n+2 (in the year after the next after the balance sheet date) etc. in a year for assets transferred on lease shall be disclosed in the column “Distribution of the receivable lease payment by time periods (cash flow)”. Lease payments shall be disclosed in conformity with the agreement or according to experience of the preceding period, by carrying out calculations, if the lease payment depends on consumed resources (for example, number of copies made) or other variable indicator (for example, cadastral value).

81. Form No. N\_F “Information on financial leasing” (Annex 23) – provides information in conformity with lease agreements regarding financial leasing in effect on 31 December of the reporting year, by indicating asset group and name thereof, where the object of financial leasing is recognised;

81.1. the following shall be disclosed in the column:

81.1.1. description of each lease object;

81.1.2. purpose for which asset is taken into financial leasing;

81.1.3. name of the financial lessor;

81.2. in the column “Short description of the lease object” information shall be disclosed at the lowest account level. The description of the lease object shall not be provided in the summary and consolidated report;

81.3. total principal amount of the financial leasing and distribution thereof by due dates: to be paid n+1 (in the next year after the balance sheet date), n+2 (in the year after the next after the balance sheet date) etc. in a year shall be disclosed in the columns “Distribution of financial leasing payments by time periods (cash flow) (where n is a reporting year”.

82. Description of the basic principles of accounting:

82.1. provides information regarding the methods for measurement of items of the financial statement and accounting principles used in preparing the annual financial statement;

82.2. the institution shall change the developed basic principles of accounting, if it is determined by external laws and regulations, or if the change of the basic principles of accounting allows to prepare a financial report, which provides true and complete information on how transactions and facts influence the financial situation of the institution, performance results and cash flow thereof;

82.3. the annual financial statement of the institution (consolidated) shall be appended by the description of the basic principles of accounting regarding the sections which refer to recognition of the transactions thereof.

83. Description of the basic principles of accounting has the following sections:

83.1. guidelines for preparing the financial report. The guidelines shall contain the following information:

83.1.1. laws and regulations in conformity with which the report is prepared;

83.1.2. a period covered by the report;

83.1.3 cash unit used in preparing the report;

83.1.4.changes in the accounting principles: changes made in the accounting principles shall be disclosed, by including a detailed description of changes, indicating the essence, reason and the date for beginning of application thereof;

83.1.5. the significance level applied for the recognition of transactions and measurement of items disclosed in the financial reports;

83.1.6. application of estimates;

83.1.7. changes in estimates;

83.1.8. consolidation principles (describe, what transactions between institutions under subordination are excluded when drawing up a consolidated financial report);

83.1.9. re-evaluation of foreign currencies;

83.2. summary of significant accounting principles. Summary shall provide a description of the recognition, depreciation, impairment loss or other accounting principles in respect of the following sections:

83.2.1. intangible assets, including principles and methods for calculation of amortisation, impairment loss for intangible assets and bad (unsafe) prepayments;

83.2.2. property, plant and equipment, including principles and methods for calculation of depreciation, impairment loss for intangible assets and bad (unsafe) prepayments;

83.2.3. investment in the capital of capital companies, including methods for calculation of impairment loss;

83.2.4. other financial assets, including loans;

83.2.5. financial assets available for sale;

83.2.6. inventory, including measurement methods;

83.2.7. receivables, including basic principles and calculation methods for calculation of the impairment loss for bad receivables;

83.2.8. expenditure of subsequent periods;

83.2.9. cash and cash equivalents;

83.2.10. provisions for the expected liabilities, methods and principles for calculation thereof;

83.2.11. accumulated liabilities, methods and principles for calculation thereof;

83.2.12. borrowings;

83.2.13. financial lease (leasing);

83.2.14. revenue of subsequent periods;

83.2.15. recognitions of revenue, including tax revenue, subsidies, transfers, rendering of services, received foreign financial assistance, donations and gifts;

83.2.16. recognition of expenditure, including transfers;

83.2.17. increase or reduction in reserves, if it is not explained in other accounting principles;

83.2.18. contingent assets and contingent liabilities;

83.2.19. influence of financial activities of the capital company on expenditure of the State or local government budgets in the future (evaluation);

83.2.20. events after the balance sheet date.

**VII. Comparison of Balances of Accounts and Transactions**

84. During preparing the annual financial statement balances of the transaction partners and transactions (monetary and without consideration) shall be compared as of the last date of the reporting period.

85. This Chapter shall apply to comparison between counterparts of general government sector structures (except merchants controlled and financed by the State or local government structures, special economic areas, port and freeport administrations the list of which shall be ensured by the Central Statistics Bureau, and also the State security institutions referred to in the Law on State Security Institutions).

86. This Chapter shall not apply to comparison of balances of the State budget financial balance sheet of the Treasury in respect of liabilities and receivables, and transactions against the State budget, except the comparison abovementioned in Paragraph 85 of this Regulation.

87. Comparison of balances of accounts and transactions (except the comparison abovementioned in Sub-paragraph 88.4 of this Regulation) may be commenced on 1 November. If data are compared during a time period from 1 November until 31 December, they shall be adjusted (supplemented) in conformity with data in the end of the reporting period (31 December) within time periods referred to in Paragraphs 93, 94, 98 and 99 of this Regulation.

88. Comparison shall be carried out electronically, by using eReports:

88.1. for the following balances on accounts in the end of the reporting period (form No.8 SAL “Deed on mutual comparison of balances between general government sector partners”) (Annex 25):

88.1.1. receivables (gross amounts) in conformity with levels of the account groups 1330, 1410, 1420, 2310, 2320, 2341, 2343 (if the institution is a VAT payer), 2363, 2364, 2369, 2390 and 2539 of the Chart of accounts laid down in the laws and regulations in the field of accounting of budget institutions;

88.1.2. expenditure and prepayments of subsequent periods for services (gross amounts) in conformity with levels of the account groups 2400 (except 2422, 2423 and 2427) of the Chart of accounts laid down in the laws and regulations in the field of accounting of budget institutions;

88.1.3. liabilities in conformity with levels of the account groups 5100, 5200, 5300, 5424, 5429, 5723 (if the institution is a VAT payer), 5724, 5813, 5819, 5820 and 5900 of the Chart of accounts laid down in the laws and regulations in the field of accounting of budget institutions;

88.1.4. prepayments (gross amounts) in conformity with levels of the account groups 1180, 1280 and 2180 of the Chart of accounts laid down in the laws and regulations in the field of accounting of budget institutions;

88.2. for cash transactions (except transactions (including tax payments) with the State budget, personal income tax payments, caution cash payments and payments of pensions of persons living in old people's homes) in the reporting period (form No.2 SAL “Deed on comparison of mutual settlement of accounts between general government sector partners”) (Annex 26);

88.3. for transactions without consideration (form No.2\_BEZ “Deed on mutual comparison of transactions without consideration between general government sector partners”) (Annex 27);

88.4. for transactions of the State budget financial accounting of the Treasury in the reporting period and balances on account in the end of the reporting period (form No.SAL “Deed on mutual comparison of transactions and balances with general government sector partners”) (Annex 28).

89. Statements, classification codes and amounts disclosed in comparison statements shall comply with the data disclosed in the forms to the annual financial statement.

90. If liquidation of the institution takes place during a reporting period, comparison shall be carried out by the institution which is lawful successor to rights, liabilities, financial resources, property and record-keeping of the liquidated institution.

91. If reorganisation of the institution takes place during a reporting period, comparison shall be carried out by the institution which is lawful successor to rights, liabilities, financial resources, property and record-keeping of the reorganised institution.

92. If change of subordination of the institution takes place, comparison for a period until change of subordination shall be carried out by the higher institution under subordination of which was the lower institution, but comparison after the change of subordination - by the higher institution under the subordination of which is the lower institution after the change of subordination.

93. Not later than until 15 January of the year following the reporting period the institution “X” shall start to enter information in comparison statements in eReports regarding:

93.1. balances on account of receivables, expenditure and prepayments of subsequent periods for goods and services (asset accounts of the balance sheet);

93.2. transactions carried out during a reporting period (expenditure, reduction in the revenue, transferred without consideration).

94. After signing of a comparison statement of the institution “X”, a counterpart – the institution “Y” – within 10 days, however not later than on 30 January, shall enter in eReports and sign the following information in comparison statements regarding:

94.1. liabilities (passive of the balance sheet);

94.2. transactions carried out during a reporting period (revenue, renewal of expenditure, received without consideration).

95. The Treasury shall start to enter the information referred to in Paragraph 103 of this Regulation in eReports not later than until 15 January of the year following the reporting period. After signing of a comparison statement of the Treasury, a counterpart – the institution “Y” – within 10 days shall enter and sign the comparison statement.

96. If the institution “X” has not carried out the requirements abovementioned in Paragraph 93 of this Regulation, the institution “Y” shall start entering of data on 20 January.

97. Counterpart shall follow information on eReports on regular basis. In addition to that, eReports system sends an e-mail to the electronic mail address of the counterpart's institution regarding signing of the comparison statement.

98. Balance and mutual co-ordination of transactions carried out during a year shall be finished on 31 January.

99. Mutually co-ordinated comparison statements, except the statement abovementioned in Sub-paragraph 88.4 of this Regulation, may be corrected until the day of preparing of the account, if both parties mutually agree thereon, however not later until 1 March.

100. Preparing the form No. 8 SAL “Deed on mutual comparison of balances between general government sector partners” (Annex 25):

100.1. Data of the column A and column 1 shall be completed by the institution “X” which has balances of receivables, expenditure or prepayments of subsequent periods in the end of the reporting period, by indicating the account number and amount of the accounting;

100.2. Data of the column B and column 2 shall be completed by the institution “Y” which has balances of receivables, by indicating the account number and amount of the accounting;

100.3. one entry of the asset of the institution “X” may correspond several entries of the liabilities of the institution “Y”;

100.4. several entries of the liabilities shall correspond to one entry of the asset;

100.5. in the column “Explanation” information that is necessary for more precise understanding of data, for example description of a transaction, corroborative documents (date, number, amount), shall be disclosed;

100.6. balances shall be regarded as co-ordinated even then if they are recognised expenditure or revenue. Designation of the account group (6000/7000) and amount shall be disclosed in the column A and B;

100.7. the given name, surname and contact details of the responsible person who can provide information regarding disclosed data, shall be disclosed in the section “Person responsible for the information”.

101. Preparing the form No. 2 SAL “Deed on mutual comparison of mutual settlement of accounts between general government sector partners” (Annex 26):

101.1. the following shall be disclosed in the columns “Code” and “Programme/Sub-programme code”:

101.1.1. State budget institutions - code of the ministry, State central institution and programme (sub-programme) code in conformity with the law on State budget for the current year or code “7ZD – donations and gifts”, if a transaction has been made in the donations and gifts budget, code “9VB – resources due to the State budget”, if a transaction is recognised in the deposit account as resources which are intended to be remitted to the State budget. If code “7ZD” or “9VB” is disclosed, “00.00” shall be entered in the column “Programme/sub-programme code”;

101.1.2. local governments or subordination institutions thereof, derived public persons financed partly from the State budget, institutions non-financed from the budget: “81 – mutual payments of local governments”, “89 – mutual payments of subordination institutions of a local government”, “91 – payments from/to State budget institution”, “92 – payments from/to derived public person financed partly from the State budget, institution non-financed from the budget”, “94 – payments from/to local budget institution”. "00.00" shall be entered in the column “Programme/sub-programme code”;

101.2. the name shall be disclosed in the column “Name”:

101.2.1. programme (sub-programme) name in conformity with the law on State budget for the economic year;

101.2.2. code name that is abovementioned in sub-paragraph 101.1 of this Regulation;

101.3. economic classification code or revenue classification code, if reduction in the revenue is recognised, shall be disclosed in the column “Expenditure EKK”;

101.4. data shall be disclosed as a positive figure for the expenditure item and as a negative figure for the expenditure item in the column 1 “Amount”;

101.5. revenue classification code or economic classification code of expenditure, if renewal of expenditure is recognised, shall be disclosed in the column “Revenue code”;

101.6. data shall be disclosed as a positive figure for the revenue item and as a negative figure for the expenditure item in the column 2 “amount”;

101.7. Columns A, B, C, D, I and 1 shall be completed by the institution which carried out payments (expenditure);

101.8. Columns E, F, G, H, K and 2 shall be completed by the institution, which receives payments (revenue):

101.8.1. one entry of the institution “X” may correspond to several entries of the institution “Y”;

101.8.2. several entries of the institution “Y” may correspond to one entry of the institution “X”;

101.9. in the column “Explanation” information that is necessary for more precise understanding of data, for example description of a transaction, corroborative documents (date, number, amount), shall be disclosed;

101.10. the given name, surname and contact details of the responsible person who can provide information regarding disclosed data, shall be disclosed in the section “Person responsible for the information”;

101.11. codes abovementioned in Sub-paragraphs 101.3. and 101.5 of this Regulation shall correspond to each other in conformity with mutual compliance table of transfer codes published on the website of the Ministry of Finance. Institution which carries out payment shall be responsible regarding correct application of codes.

102. Preparing the form No. 2 BEZ “Deed on mutual comparison of transfer transactions between general government sector partners” (Annex 27):

102.1. the institution “X” shall complete the following regarding assets or liabilities transferred without consideration:

102.1.1. columns A to E and K;

102.1.2. from column 1 to 4;

102.2. the institution “Y” shall complete the following regarding assets or liabilities transferred without consideration:

102.2.1. columns F to J and L;

102.2.2. from column 5 to 8;

102.3. the following shall be disclosed in the section “Group 8 accounts”:

102.3.1. account number in conformity with the laws and regulation in the field of accounting of budget institutions in column “Account No.”;

102.3.2. in the column “EKK code” – expenditure or revenue code that is suitable for the transaction in conformity with the laws and regulations in the field of budget revenue or expenditure classification;

102.4. the following shall be disclosed in the section “assets/liabilities accounts”:

102.4.1. in the account “account No.” – account number for asset or passive where the relevant asset or passive is recognised, in conformity with the laws and regulations in the field of accounting of budget institutions;

102.4.2. in the column “initial cost” – initial cost of intangible assets, property, plant and equipment or inventory;

102.4.3. in the column “calculated depreciation and impairment loss” – depreciation (amortisation) and (or) impairment loss calculated for intangible assets, property, plant and equipment or inventory, by indicating separately impairment (amortisation) from impairment loss, by indicating the account number and amount;

102.5. the following shall be disclosed in the column “amount”:

102.5.1. for intangible assets, property, plant and equipment, inventory – remaining value;

102.5.2. for other accounts of assets and liabilities – carrying amount where the asset or liability item has been transferred or received;

102.5.3. in the column “Revenue of subsequent periods” – information regarding each account where revenue of subsequent periods attributable to transfer or receipt of a particular asset or liability are recognised

102.6. in the column “Explanation” information that is necessary for more precise understanding of data, for example description of a transaction, corroborative documents (date, number, amount), shall be disclosed;

102.7. the given name, surname and contact details of the responsible person who can provide information regarding disclosed data, shall be disclosed in the section “Person responsible for the information”;

102.8. the accounts, codes and amounts abovementioned in Sub-paragraphs 102.3, 102.4 and 102.5 of this Regulation shall mutually comply in the institutions which are carrying out comparison. Economic classification codes shall correspond to each other in conformity with mutual compliance table of transfer codes published on the website of the Ministry of Finance. The institution, which transfers asset or liability without consideration, shall be responsible for correct application of accounts and codes.

103. Preparing the form No. SAL “Deed on mutual comparison of transactions and balances with general government sector partners” (Annex 28):

103.1. balances and transactions regarding the following items shall be disclosed in the comparison statement:

103.1.1. regarding personal income tax by in pursuance of Section 26, Paragraph two of the Law On Personal Income Tax;

103.1.2. regarding subsidy from equalisation fund of local government finances and instalment into the equalisation fund of local government finances in pursuance of Section 5, Paragraph two of the Law On Equalisation of Local Government Finances:

103.1.2.1. regarding principal amount of term deposits in currency units and EUR;

103.1.2.2. interest revenue from term deposits and balances on accounts in currency units and EUR;

103.1.2.3. regarding principal amount of the State loans and borrowings of institutions, interest and fines (penalty payments) for the State loan and borrowing of institutions in currency units and EUR;

103.1.2.4. regarding balance of the guarantee provided on behalf of the State, risk interest and fines (penalty payments) for the guarantee provided in currency units and EUR;

103.1.2.5. regarding servicing payments for the State loan and borrowing of institutions and guarantee provided on behalf of the State (the Treasury shall not disclosed in the form No. 8 SAL and form No.2 SAL) in currency units and EUR;

103.1.3. regarding revenue, when implementing the capitalisation of principal debts of immovable property tax and personal income tax payments in pursuance of Section 24, Paragraph thirteen of the Law On Taxes and Fees;

103.1.4. regarding revenue of the institution received from taxes, State fees or other payments into the State budget (the Treasury shall not indicate in the form No.2\_SAL);

103.2. comparison of balances on accounts and transactions of financial accounting of the State budget shall be commenced by the Treasury;

103.3. in the column “Explanation” information that is necessary for more precise understanding of data, for example description of a transaction, corroborative documents (date, number, amount), shall be disclosed;

103.4. the given name, surname and contact details of the responsible person who can provide information regarding disclosed data, shall be disclosed in the section “Person responsible for the information”.

**VIII. Final Provisions**

104. The Cabinet Regulation No. 777 of 17 August 2010, Procedures for Preparing Annual Financial Statement (*Latvijas Vēstnesis*, 2010, No. 131; 2011, No. 137; 2012, No. 85) is repealed.

105. When preparing the annual financial statement for 2013, 2014 and 2015, the columns 5, 6, 7, 8, 9, 10, 11, 12, 13 and 14 shall not be completed in the form No.2 “Report on budget performance”. Data on budget performance in the reporting period shall be disclosed in the column 4 “Budget performance: in the reporting period: in total (8 + 12 + 13 + 14)”.

106. When preparing the annual financial statement for 2013:

106.1. currency used – lats;

106.2. if cash, receivables or liabilities as a result of performance of which receipt or spending of cash is expected, and other information in currency units is recognised in other currency, re-calculation of data in lats in the end of reporting period shall be carried out according to the currency exchange rate laid down by the Bank of Latvia on the last day of the reporting period;

106.3. in explanations of the form No. 8-AV “Report on expenditure and prepayments of subsequent periods” (Annex 13):

106.3.1. information regarding prepayments for one object (purpose) up to 1000 lats shall be provided in the total amount, by indicating “Prepayment up to (amount and currency unit designation)” as object (purpose);

106.3.2. information regarding prepayments for one object (purpose) over 1000 lats shall be provided regarding each object (purpose) (for example, prepayment for thermal energy or prepayment for public utilities) in conformity with economic essence and amount thereof;

106.3.3. information regarding other expenditure of subsequent periods transactions up to 1000 lats shall be provided in the total amount, by indicating “Expenditure of subsequent periods up to (amount and currency unit designation)” as a transaction type;

106.3.4. information regarding other expenditure of subsequent periods transactions over 1000 lats shall be provided regarding each transaction (purpose) (for example, expenditure of subsequent periods for rent, public utilities, for project development services) in conformity with economic essence and amount thereof;

106.4. in the form No. SAL “Deed on mutual comparison of transactions and balances with general government sector partners” (Annex 28) information regarding the following shall be disclosed:

106.4.1. principal amount of term deposits in currency units and lats;

106.4.2. interest revenue from term deposits and balances on accounts in currency units and lats;

106.4.3. principal amount of the State loans and borrowings of institutions, interest and fines (penalty payments) for the State loans and borrowings of institutions in currency units and lats;

106.4.4. balance of the guarantee provided on behalf of the State, risk interest and fines (penalty payments) for the guarantee provided in currency units and lats;

106.4.5. servicing payments for the State loan and borrowing of institutions and guarantee provided on behalf of the State (the Treasury shall not disclosed in the form No. 8 SAL and form No.2 SAL) in currency units and lats.

107. In the first annual financial statement which is prepared in EUR:

107.1. the data in the beginning of the reporting period shall comply with the data in the end of the preceding reporting period which in eReports are re-calculated in EUR according to official currency exchange rate laid down by the European Council;

107.2. columns 2 to 6 shall not be completed in the form No. 4-1 “Statement of changes in equity (net asset)”. Data shall be disclosed in column 1 and 7;

107.3. columns 2 to 12 and column 15 to 21 shall not be completed in the form No. 5 “Report on changes in intangible assets and property, plant and equipment”. Data shall be disclosed in columns 1, 13, 14, 22, 23 and 24;

107.4. the columns 2 to 11 and 14 to 20 shall not be completed in the form No.6 “Report on changes in inventory”. Data shall be disclosed in columns 1, 12, 13, 21, 22 and 23;

107.5. information regarding significant changes in the reporting period shall be provided in the explanation of a financial report:

107.5.1. regarding changes in equity – increase, decrease in 3000 account (by detailing data up to account number), movement between accounts and other changes;

107.5.2. regarding changes in intangible assets, property, plant and equipment and inventory (by detailing data up to account number):

107.5.2.1. changes in initial cost in relation to initial recognition and exclusion, derecognition, movement between account groups and levels, re-evaluation and prepayments in the preceding periods;

107.5.2.2. changes in depreciation (amortisation and impairment loss) in relation to calculations of the preceding period, derecognition, movement between account groups and levels. correction.

Prime Minister Valdis Dombrovskis

Acting for the Minister for Finance –

Minister for Health Ingrīda Circene

**Annex 1**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 1 |
| **Balance sheet** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | |  |  | CODES |
| **Name of the ministry, State central institution, local government** | |  |  |  |
|  | | |  |  |
| Name of the institution |  | |  |  |

|  |  |  |
| --- | --- | --- |
| Address of the location |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Postal code | LV- |  |  |

|  |  |
| --- | --- |
| Phone |  |
| e-mail |  |

to \_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_(date)

(currency used)

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| --- | --- | --- | --- | --- |
| Account No. | Item name | Note No. | In the end of the reporting period | In the beginning of the reporting period |
| **ASSETS** |
| A | B | C | 1 | 2 |
| **1000** | **Non-current investments** | 1. |  |  |
| **1100** | **Intangible assets** | 1.1. |  |  |
| 1110 | Development measures and programmes | 1.1.1. |  |  |
| 1120 | Licences, concessions and patents, trade marks and similar rights | 1.1.2. |  |  |
| 1130 | Other intangible assets | 1.1.3. |  |  |
| 1140 | Generation of intangible assets | 1.1.4. |  |  |
| 1160 | Research of natural resources and other similar non-produced intangible assets | 1.1.6. |  |  |
| 1180 | Prepayments for intangible assets | 1.1.8. |  |  |
| **1200** | **Property, plant and equipment** | 1.2. |  |  |
| 1210 | Land, buildings and structures | 1.2.1. |  |  |
| 1220 | Technological equipment and machinery | 1.2.2. |  |  |
| 1230 | Other property, plant and equipment | 1.2.3. |  |  |
| 1240 | Construction of property, plant and equipment and unfinished building objects | 1.2.4. |  |  |
| 1250 | State and local government properties transferred in the possession | 1.2.5. |  |  |
| 1260 | Biological and subterranean assets | 1.2.6. |  |  |
| 1270 | Non-current investments in leased property, plant and equipment | 1.2.7. |  |  |
| 1280 | Prepayments for property, plant and equipment | 1.2.8. |  |  |
| **1300** | **Non-current financial investments** | 1.3. |  |  |
| 1310 | Investment in related capital companies and impairment loss of the investment in the capital of related companies | 1.3.1. |  |  |
| 1320 | Investment in associated capital companies and impairment loss of the investment in the capital of associated capital companies | 1.2.3. |  |  |
| 1330 | Non-current loans | 1.3.3. |  |  |
| 1340 | Non-current financial investments in securities | 1.3.4. |  |  |
| 1350 | Other non-current financial investments | 1.3.5. |  |  |
| 1360 | Non-current receivables | 1.3.6. | x |  |
| 1380 | Prepayments for non-current financial investments | 1.3.8. |  |  |
| **1400** | **Non-current receivables and provisions for bad long-term receivables** | **1.4.** |  |  |
| 1410 | Non-current receivables for projects (measures) financed from the European Union policy instruments and other foreign financial assistance | 1.4.1. |  |  |
| 1420 | Other non-current receivables | 1.4.2. |  |  |
| **2000** | **Current assets** | 2. |  |  |
| 2100 | Inventory | 2.1. |  |  |
| 2300 | Debtors | 2.3. |  |  |
| 2400 | Expenditure of the subsequent period and prepayments for services and projects | 2.4. |  |  |
| 2500 | Short-term financial investments | 2.5. |  |  |
| 2600 | Cash | 2.6. |  |  |
| **I.** | **BALANCE SHEET (1000 + 2000)** | **I.** |  |  |
|  |  |  |  |  |

(currency used)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account No. | Item name | Note No. | In the end of the reporting period | In the beginning of the reporting period |
| **PASSIVE** |
| A | B | C | 1 | 2 |
| **3000** | **Equity** | **3.** |  |  |
| **3300** | **Reserves** | **3.3.** |  |  |
| **3500** | **Budget performance results** | **3.5.** |  |  |
| 3510 | Budget performance result of preceding reporting years | 3.5.1. |  |  |
| 3520 | Budget performance result of the reporting year | 3.5.2. |  |  |
| **4000** | **Provisions** | 4. |  |  |
| **5000** | **Creditors** | 5. |  |  |
| **5100** | **Non-current liabilities** | **5.1.** |  |  |
| 5110 | Non-current borrowings | 5.1.1. |  |  |
| 5120 | Non-current liabilities for prepayments received | 5.1.2. | x |  |
| 5130 | Non-current debts to suppliers and contractors | 5.1.3. |  |  |
| 5140 | Non-current accumulated liabilities | 5.1.4. |  |  |
| 5150 | Non-current revenue of the subsequent periods and prepayments received | 5.1.5. |  |  |
| 5160 | Non-current liabilities for structural funds projects | 5.1.6. | x |  |
| 5170 | Non-current liabilities financing of the Cohesion Fund projects granted by the European Union | 5.1.7. | x |  |
| 5180 | Non-current liabilities for other projects financed by the European Union and foreign financial assistance | 5.1.8. | x |  |
| 5190 | Other non-current liabilities | 5.1.9. |  |  |
| **5200-5900** | **Current liabilities** | **5.2.–5.9.** |  |  |
| 5200 | Short-term borrowings and current portion of non-current borrowings | 5.2. |  |  |
| 5300 | Payables to suppliers and contractors | 5.3. |  |  |
| 5410 | Short-term liabilities for received prepayments | 5.4.1. | x |  |
| 5420 | Short-term accumulated liabilities | 5.4. |  |  |
| 5500 | Short-term liabilities for foreign financial assistance and measures financed by the European Union policy instruments | 5.5. | x |  |
| 5600 | Settlements for work remuneration and deductions (except taxes) | 5.6. |  |  |
| 5700 | Taxes and social insurance payments | 5.7. |  |  |
| 5800 | Other current liabilities | 5.8. |  |  |
| 5900 | Revenue of subsequent periods and prepayments received | 5.9. |  |  |
| 5910 | Revenue of subsequent periods and prepayments received | 5.9.1. |  |  |
| 5930 | Prepaid transfers | 5.9.2. |  |  |
| **I.** | **BALANCE SHEET (3000 + 4000 + 5000)** | **I.** |  |  |

(currency used)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Code | Item name | Note No. | In the end of the reporting period | In the beginning of the reporting period |
| **SUB-BALANCE** |
| A | B | C | 1 | 2 |
| **0100** | **Leased assets** | **0.1.** |  |  |
| **9100** | **Assets of the sub-balance sheet** | **9.1.** |  |  |
| 9110 | Contingent assets | 9.1.1. |  |  |
| 9120 | Receivables for dividends and payments to be received for the utilisation of capital shares | 9.1.2. |  |  |
| 9130 | Contractual penalties and fines to be received | 9.1.3. |  |  |
| 9130 | Receivable fines and late payment interests |  | x |  |
| 9140 | Receivables for assets alienated by illegal means | 9.1.4. |  |  |
| 9190 | Other assets of the sub-balance sheet | 9.1.9. |  |  |
| **9500** | **Liabilities of the sub-balance sheet** | **9.5.** |  |  |
| 9510 | Future payments in accordance with agreements entered into regarding projects financed from foreign financial assistance and European Union policy instruments | 9.5.1. |  |  |
| 9520 | Future payments and payments in accordance with agreements and management decisions on the acquisition and construction of non-current assets and specialist military equipment, except those which have been entered into regarding projects financed from foreign financial assistance and European Union policy instruments | 9.5.2. |  |  |
| 9530 | Future liabilities and payments in accordance with agreements and management decision on the acquisition of goods and services, except those which have been entered into regarding projects financed from foreign financial assistance and European Union policy instruments and lease | 9.5.3. |  |  |
| 9540 | Received but unpaid corroborative documents of prepayment | 9.5.4. |  |  |
| 9550 | Future lease payments | 9.5.5. |  |  |
| 9560 | Guarantees issued | 9.5.6. |  |  |
| 9590 | Other liabilities of the sub-balance sheet | 9.5.9. |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Head of the institution |  |  |  |
|  | (given name, surname) |  | (signature\*) |
| Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |

Note. \* The details of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance –

Minister for Health Ingrīda Circene

**Annex 2**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 4-3 |
| **Report on financial result of activities** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | |  | CODES |
| **Name of the ministry, State central institution, local government** | |  | |  |  |
| Name of the institution |  | |  |  |  |
| Reporting period (year) | | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Code | Item name or transaction description |  | Reporting period | | | | | Previous reporting period | | | | | |
| basic budget | special budget | donations and gifts | other budgets | consolidation (–) | TOTAL (sum of columns 1 to 5) | basic budget | special budget | donations and gifts | other budgets | consolidation (–) | TOTAL (sum of columns 7 to 11) |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| **A1.** | **Revenue from main activity**  (sum of rows A1.1 to A1.8) |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.1. | Tax revenue |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.2. | Non-tax revenue |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.3. | Paid services and other own revenue |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.4. | Foreign financial assistance |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.5. | Transfers |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.5.1. | transfers between State structures, except merchants |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.5.2. | transfers between subordination institutions |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.5.3. | transfers between local government structures except merchants |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.5.4. | transfers between general government sector structures except merchants |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.5.5. | transfers between budget types |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.6. | Donations and gifts |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.7. | Grant from general revenue |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.8. | Other revenue from main activity |  |  |  |  |  |  |  |  |  |  |  |  |
| **A2.** | **Expenditure from main activity**  (sum of rows A2.1 to A2.11) |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.1. | Remuneration |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.2. | Social insurance payments paid by the employer, allowances and compensations |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.3. | Training, work and business trips and business, work voyages |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.4. | Services |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.5. | Inventory, materials, energy resources, goods, office goods and inventory, periodicals |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.6. | Payments of taxes, fees and fines |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.7. | Subsidies, grants and social benefits, current payments to the European Union budget and international co-operation |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.8. | Interest expenditure |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9. | Transfers |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.1. | transfers between State structures, except merchants |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.2. | transfers between subordination institutions |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.3. | transfers between local government structures except merchants |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.4. | transfers between general government sector structures except merchants |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.5. | transfers between budget types |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.10. | Depreciation, amortisation and impairment loss expenditure |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.11. | Other expenditure from main activity |  |  |  |  |  |  |  |  |  |  |  |  |
| **A.** | **Exceed or deficit of main activity (A1. - A2.)** |  |  |  |  |  |  |  |  |  |  |  |  |
| B1. | Financial revenue (+) |  |  |  |  |  |  |  |  |  |  |  |  |
| B2. | Financial expenditure (–) |  |  |  |  |  |  |  |  |  |  |  |  |
| B3. | Revenue (+) or expenditure (–) from sale of non-financial assets |  |  |  |  |  |  |  |  |  |  |  |  |
| **B.** | **Other exceed or deficit (B.1. + B2. + B3.)** |  |  |  |  |  |  |  |  |  |  |  |  |
| C1. | Extraordinary revenue (+) |  |  |  |  |  |  |  |  |  |  |  |  |
| C2. | Extraordinary expenditure (–) |  |  |  |  |  |  |  |  |  |  |  |  |
| C3. | Correction of result between types of the budget (+,–) |  |  |  |  |  |  |  |  |  |  |  |  |
| **D.** | **Net exceed or deficit of the period (A. + B. + C1. + C2. + C3.)** |  |  |  |  |  |  |  |  |  |  |  |  |

**Explanations regarding:**

– transactions included in the row “A1.8. Other revenue from main activity”:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| A1.8.INV | Surpluses determined during the taking of inventory |  |  |  |  |  |
| A1.8.UZKR | Revenue from reduction in established provisions |  |  |  |  |  |
| A1.8.SAK | Initial recognition of non-financial assets (intangible assets, property, plant and equipment, inventory) |  |  |  |  |  |
| A1.8.DZE | Revenue from the extinguishment of credit liabilities |  |  |  |  |  |
| A1.8.NPI | Reduction in revenue recognised during preceding years in the account “Revenue of the subsequent period” which refers to the reporting period |  |  |  |  |  |
| A1.8.MEZ | Revenue from increase in value of forest stands |  |  |  |  |  |
| A1.8 BUDZ | Revenue due to the State budget |  |  |  |  |  |
| A1.8.MEZR | Revenue from exclusion of other reserves |  |  |  |  |  |
| A1.8.REZA | Revenue from exclusion of surpluses of re-evaluation reserve of non-current assets |  |  |  |  |  |
| A1.8.PARG | Re-entering of liabilities regarding resources received in the preceding periods from residents for the implementation of projects co-financed by foreign financial assistance and European Union policy instruments to revenue from main activity in conformity with the approval received regarding eligible (recognised) expenditure (Cabinet Reg. No. 1486, Sub-paragraph 200.2.1 ) |  |  |  |  |  |
| A1.8.KLUD | Corrections for preceding periods |  |  |  |  |  |
| A1.8.BEZA | Revenue from assets/liabilities  received/transferred without consideration, except the specified in transfers |  |  |  |  |  |
| A1.8.PAR | */detailed description of each transaction/* |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |

– transactions included in the row “A2.11. Other expenditure from main activity”:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| A2.11.INV | Shortages determined during the taking of inventory |  |  |  |  |  |
| A2.11.UZKR | Expenditure for construction of provisions |  |  |  |  |  |
| A2.11.NOR | Expenditure from the derecognition of receivables and extinguishment of loans |  |  |  |  |  |
| A2.11.IZSL | Expenditure from the write-off of the value or impairment loss of non-financial assets (intangible assets, property, plant and equipment), by derecognising the asset |  |  |  |  |  |
| A2.11.KRAJ | Expenditure from derecognition of impairment loss of inventory |  |  |  |  |  |
| A2.11.KLUD | Corrections for preceding periods |  |  |  |  |  |
| A2.11. BEZA | Expenditure from assets/liabilities  received/transferred without consideration, except the specified in transfers |  |  |  |  |  |
| A2.11.PAR | */detailed description of each transaction/* |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |

– transactions included in the row “B1. Financial revenue (+)”:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| B1.APAR | Revenue from sale of stocks and shares of capital companies |  |  |  |  |  |
| B1.VPAR | Revenue from sale of securities |  |  |  |  |  |
| B1.PARV | Revenue from changes in re-evaluation and impairment loss of stocks, shares and securities of capital companies |  |  |  |  |  |
| B1.SVA | Revenue from result of fluctuations of the currency exchange rate |  |  |  |  |  |
| B1.UZK | Revenue from reduction in provisions established for bad loans |  |  |  |  |  |
| B1.PROC | Interest revenue from financial activities |  |  |  |  |  |
| B1.LRF | Revenue from assets in the lat reserve fund |  |  |  |  |  |
| B1.DIVI | Revenue from dividends |  |  |  |  |  |
| B1.MANT | Revenue from the investment of assets in capital companies |  |  |  |  |  |
| B1.PAR | */detailed description of each transaction/* |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |

– transactions included in “B2. Financial expenditure (–)”:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| B2.AIEG | Expenditure for purchase of stocks and shares of capital companies |  |  |  |  |  |
| B2.VIEG | Expenditure for purchase of securities |  |  |  |  |  |
| B2.PARV | Expenditure for changes in re-evaluation and impairments loss of stocks, shares and securities of capital companies |  |  |  |  |  |
| B2.SVA | Expenditure for result of fluctuations of the currency exchange rate |  |  |  |  |  |
| B2.UZK | Expenditure for construction of provisions for bad loans |  |  |  |  |  |
| B2.PROC | Interest expenditure from financial activities |  |  |  |  |  |
| B2.NOR | Expenditure from the write-off of the assets in a capital company (derecognition) |  |  |  |  |  |
| B2.PAR | */detailed description of each transaction/* |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |

– transactions included in the row “C1. Extraordinary revenue (+)”:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| C1.PAR | */detailed description of each transaction/* |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |

– transactions included in the row “C2. Extraordinary expenditure (–)”:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| C2.PAR | */detailed description of each transaction/* |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Head of the institution |  |  |  |  |
|  | (given name, surname) |  | (signature\*) |  |
| Responsible finance employee |  |  |  |  |
|  | (given name, surname) |  | (signature\*) |  |

Note. \* The details of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance –

Minister for Health Ingrīda Circene

**Annex 3**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management gives the right to request such data | Form No. 4-1 |
| **Statement of changes in equity (net asset)** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | |  |  | CODES |
| **Name of the ministry, State central institution, local government** | |  |  |  |
|  | | |  |  |
| Name of the institution |  | |  |  |
| Reporting period (year) | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Account No. | Account name or transaction description | In the beginning of the reporting period | Increase (+) | Decrease (–) | Movement (+,–) between accounts of 3000 level | Budget performance result (+,–) | Other changes (+,–) | In the end of the reporting period (1. + 2. + 3. + 4. + 5.) |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| xxxx |  |  |  |  |  |  |  |  |
| xxxx |  |  |  |  |  |  |  |  |

**Explanations regarding:**

– transactions included in the column “Other changes (+,–)”:

|  |  |  |
| --- | --- | --- |
| A | B | 6 |
| 5.IESN | Transfer of the institution |  |
| 5.IESS | Receipt of the institution |  |
| 5.KLUD | Correction of 3300 account regarding the preceding periods |  |
| 5.PAR | */detailed description of each transaction/* |  |
| **x** | **Total** |  |

– balances and changes in transactions recognised in the account “Other reserves” in conformity with columns 1, 2, 3, 4, 5, 6 and 7of this statement:

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 3360.MEZA | Initially recognised forest stands |  |  |  |  |  |  |  |
| 3360.PK | Increase/impairment loss caused by revaluating non-current assets according to equity method, if there are changes in equity of the capital company which do not affect result of the reporting year for the capital company |  |  |  |  |  |  |  |
| 3360.PAR | */detailed description of each transaction/* |  |  |  |  |  |  |  |
| **x** | **Total** |  |  |  |  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Head of the institution |  |  |  |
|  | (given name, surname) |  | (signature\*) |
| Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |

Note. \* The details of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance –

Minister for Health Ingrīda Circene

**Annex 4**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 2-NP |
| **Cash flow statement** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | |  | CODES |
| **Name of the ministry, State central institution, local government** | |  | |  |  |
| **Name of the institution** |  | |  |  |  |
| Reporting period (year) | | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Code | Item name or transaction description | Reporting period | | | | | | Previous reporting period | | | | | |
| basic budget | special budget | donations and gifts | other budgets | consolidation (–) | TOTAL (sum of columns 1 to 5) | basic budget | special budget | donations and gifts | other budgets | consolidation (–) | TOTAL (sum of columns 7 to 11) |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| **I** | **Total revenue (A1. + B1. + C1.)** |  |  |  |  |  |  |  |  |  |  |  |  |
| **II** | **Total expenditure (A2. + B2. + C2.)** |  |  |  |  |  |  |  |  |  |  |  |  |
| **A.** | **Cash flow from main activity**  **(A1. – A2.)** |  |  |  |  |  |  |  |  |  |  |  |  |
| **A1.** | **Revenue from main activity**  (sum of the rows from A1.1. to A1.7.) |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.1. | Tax revenue |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.2. | Non-tax revenue |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.3. | Paid services and other own revenue |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.4. | Foreign financial assistance |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.5. | Transfers |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.5.1. | transfers between State structures, except merchants |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.5.2. | transfers between subordination institutions |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.5.3. | transfers between local government structures except merchants |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.5.4. | transfers between general government sector structures except merchants |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.5.5. | transfers between budget types |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.6. | Donations and gifts |  |  |  |  |  |  |  |  |  |  |  |  |
| A1.7. | Other revenue from main activity |  |  |  |  |  |  |  |  |  |  |  |  |
| **A2.** | **A2. Expenditure from main activity**  (sum of the rows from A2.1. to A.2.10.) |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.1. | Remuneration |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.2. | Social insurance payments paid by the employer, allowances and compensations |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.3. | Training, work and business trips and business, work voyages |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.4. | Services |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.5. | Inventory, materials, energy resources, goods, office goods and inventory, periodicals |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.6. | Payments of taxes, fees and fines |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.7. | Subsidies, grants and social benefits, current payments to the European Union budget and international co-operation |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.8. | Interest expenditure |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9. | Transfers (A2.9.1. + A2.9.2.) |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.1. | For maintenance expenditure (sum of the rows from A2.9.1.1. to A2.9.1.5.) |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.1.1. | transfers between State structures, except merchants |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.1.2. | transfers between subordination institutions |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.1.3. | transfers between local government structures except merchants |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.1.4. | transfers between general government sector structures except merchants |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.1.5. | transfers between budget types |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.2. | For capital expenditure (sum of the rows from A2.9.2.1. to A2.9.2.5.) |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.2.1. | transfers between State structures, except merchants |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.2.2. | transfers between subordination institutions |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.2.3. | transfers between local government structures except merchants |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.2.4. | transfers between general government sector structures except merchants |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.9.2.5. | transfers between budget types |  |  |  |  |  |  |  |  |  |  |  |  |
| A2.10. | Other expenditure from main activity |  |  |  |  |  |  |  |  |  |  |  |  |
| **B.** | **Cash flow from investment activities (B1. – B2.)** |  |  |  |  |  |  |  |  |  |  |  |  |
| **B1.** | **Revenue from investment activities**  (sum of the rows from B1.1. to B1.4.) |  |  |  |  |  |  |  |  |  |  |  |  |
| B1.1. | Sale of intangible assets |  |  |  |  |  |  |  |  |  |  |  |  |
| B1.2. | Sale of property, plant and equipment |  |  |  |  |  |  |  |  |  |  |  |  |
| B1.3. | Sale of investment in capital companies, shares and securities |  |  |  |  |  |  |  |  |  |  |  |  |
| B1.4. | Other revenue from investment activities |  |  |  |  |  |  |  |  |  |  |  |  |
| **B2.** | **Expenditure from investment activities**  (sum of the rows B2.1. to B2.6.) |  |  |  |  |  |  |  |  |  |  |  |  |
| B2.1. | Purchase of intangible assets |  |  |  |  |  |  |  |  |  |  |  |  |
| B2.2. | Generation of intangible assets |  |  |  |  |  |  |  |  |  |  |  |  |
| B2.3. | Purchase of property, plant and equipment |  |  |  |  |  |  |  |  |  |  |  |  |
| B2.4. | Construction of property, plant and equipment and unfinished building objects |  |  |  |  |  |  |  |  |  |  |  |  |
| B2.5. | Purchase of investment in capital companies, shares and securities |  |  |  |  |  |  |  |  |  |  |  |  |
| B2.6. | Other expenditure from investment activities |  |  |  |  |  |  |  |  |  |  |  |  |
| **C.** | **Cash flow from financing activities (C1. – C2.)** |  |  |  |  |  |  |  |  |  |  |  |  |
| **C1.** | **Revenue from financing activities**  (sum of the rows from C1.1. to C1.4.) |  |  |  |  |  |  |  |  |  |  |  |  |
| C1.1. | Sale of own issued shares |  |  |  |  |  |  |  |  |  |  |  |  |
| C1.2. | Repayment of loan |  |  |  |  |  |  |  |  |  |  |  |  |
| C1.3. | Loans received |  |  |  |  |  |  |  |  |  |  |  |  |
| C1.4. | Other revenue from financial activities |  |  |  |  |  |  |  |  |  |  |  |  |
| **C2.** | **Expenditure from financing activities**  (sum of the rows from C2.1. to C2.4.) |  |  |  |  |  |  |  |  |  |  |  |  |
| C2.1. | Purchase of own issued shares |  |  |  |  |  |  |  |  |  |  |  |  |
| C2.2. | Issue of loans |  |  |  |  |  |  |  |  |  |  |  |  |
| C2.3. | Loan repayment |  |  |  |  |  |  |  |  |  |  |  |  |
| C2.4. | Other expenditure from financial activities |  |  |  |  |  |  |  |  |  |  |  |  |
| **III.** | **Cash flow in total (I. – II.)** |  |  |  |  |  |  |  |  |  |  |  |  |
| **D1.** | Grant from general revenue |  |  |  |  |  |  |  |  |  |  |  |  |
| **IV.** | **Total cash flow (III. + D1.)** |  |  |  |  |  |  |  |  |  |  |  |  |
| V. | Result of fluctuations of foreign currency exchange rates (+,–) |  |  |  |  |  |  |  |  |  |  |  |  |
| **VI.** | **Changes of cash and assets**(NL1. – NL2.) |  |  |  |  |  |  |  |  |  |  |  |  |
| NL1. | Balance of cash and assets in the beginning of a period |  |  |  |  |  |  |  |  |  |  |  |  |
| NL2. | Balance of cash and assets in the end of a period (after closing of allocations) |  |  |  |  |  |  |  |  |  |  |  |  |

**Explanations regarding:**

– transactions included in the row “A1.7. Other revenue from main activity”:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| A1.7.PAR NL | Resources of other budgets that are put in temporary storage in the institution (tender or caution cash, caution cash for elections, pensions of persons living in old people's homes, alienated resources from detained persons and revenue from sale of property from criminal cases and administrative violation cases until court decision, personal cash of prisoners and other persons, caution cash for cassation complaint) |  |  |  |  |  |
| A1.7.PAR | */detailed description of each transaction/* |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |

– transactions included in the row “A2.10. Other expenditure from main activity”:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| A2.10.PAR | */detailed description of each transaction/* |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |

– transactions included in the row “B1.4. Other revenue from investment activities”:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| B1.4.PROC | Interest revenue |  |  |  |  |  |
| B.1.4.LRF | Revenue from assets in the lat reserve fund |  |  |  |  |  |
| B.1.4.DIVI | Revenue from dividends |  |  |  |  |  |
| B1.4.PAR | */detailed description of each transaction/* |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |

– transactions included in the row “B2.6. Other expenditure from investment activities”:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| B2.6.PROC | Interest expenditure |  |  |  |  |  |
| B2.6.LRF | Assets in the lat reserve fund |  |  |  |  |  |
| B2.6.PAR | */detailed description of each transaction/* |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |

– transactions included in the row “C1.4. Other revenue from financing activities”:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| C1.4.PROC | Interest revenue |  |  |  |  |  |
| C1.4.LRF | Revenue from assets in the lat reserve fund |  |  |  |  |  |
| C1.4.PAR | /*detailed description of each transaction*/ |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |

– transactions included in the row “C2.4. Other expenditure from financing activities”:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| C2.4.PROC | Interest expenditure |  |  |  |  |  |
| C2.4.LRF | Assets in the lat reserve fund |  |  |  |  |  |
| C2.4.PAR | */detailed description of each transaction/* |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Head of the institution |  |  |  |  |
|  | (given name, surname) |  | (signature\*) |  |
| Responsible finance employee |  |  |  |  |
|  | (given name, surname) |  | (signature\*) |  |

Note. \* The details of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 5**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 1-1 |
| **Layout of balances of cash resources** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | |  | CODES |
| **Name of the ministry, State central institution, local government** | |  | |  |  |
| **Name of the institution** |  | |  |  |  |
| Reporting period (year) | | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Account No. | Item name or transaction description | The Bank of Latvia/ The Treasury | Credit institutions | | | | | | | | | | In the cashier of the institution | In the end of the reporting period (1. + 2. + 3. + 4. + 5. + 6. + 7. + 8. + 9. + 10. + 11. + 12.) | In the beginning of the reporting period |
| JSC SEB Bank | Nordea Bank Finland Plc | JSC Swedbank | JSC Reverta/ JSC Citadele bank | JSC GE Money Bank | State JSC Mortgage and Land Bank of Latvia | JSC PrivatBank | JSC ABLV Bank | JSC DNB Bank | other commercial banks |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| xxxx | Account name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**Explanations regarding:**

– resources included in balances on accounts of other budget resources:

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| KDN | Tender or caution cash |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PDP | Pensions of persons living in old people's homes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ATSAV | Alienated resources from detained persons, prisoners and other persons until court decision |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| MKRIK | Resources that are granted by the Cabinet Order to the State budget institutions |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| FINPL | Resources that are granted on the basis of financing plan |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| VBAPP | Resources of derived public person financed partly from the State budget and institution non-financed form the budget |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PAR | Other resources of other budgets */detailed description of each transaction/* |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

– data included in the item “Cash on its way”:

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NCSKA | Payment of cash from the cashier of the budget institution into current account thereof |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NCPOS | Payment of online payments into current account |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NCSAI | Cash remittance to a counterparty, if it is determined in a transaction corroborative documents that payment was performed at the moment when the cash was received in the current account of the counterparty |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Responsible finance employee |  |  |  |  |
|  | (given name, surname) |  | (signature\*) |  |

Note. \* The details of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 6**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 4-2 |
| **Report on provisions** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | |  |  | CODES |
| **Name of the ministry, State central institution, local government** | |  |  |  |
|  | | |  |  |
| Name of the institution |  | |  |  |
| Reporting period (year) | | |  |  |

(currency used)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account No. | Item name or transaction description | In the beginning of the reporting period | Increase (+) | Decrease (–) | In the end of the reporting period (1. + 2. + 3.) |
| A | B | 1 | 2 | 3 | 4 |
| **4200** | **Provisions for the expected liabilities** |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |

Note. \* The details of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 7**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 5 |
| **Report on intangible assets and changes in property, plant and equipment** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | |  | CODES |
| **Name of the ministry, State central institution, local government** | |  | |  |  |
| Name of the institution |  | |  |  |  |
| Reporting period (year) | | | |  |  |

**Section A**

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Account No. | Item name | Initial cost | | | | | | | | | | | | |
| **in the beginning of the reporting period** | transactions/  increase (+) | initial recognition (+)/exclusion (–) | | | | | | movement (+,–) between accounts of 1100 and 1200 levels | re-evaluation (+,–) | | prepayments in the preceding periods (+) | **in the end of the reporting period**  (sum of the columns from 1 to 12) |
| initial recognition and results of the taking of inventory (+,–) | | derecognition (–) | to/from groups of 2100 accounts (+,–) | without consideration | | increase (+) | decrease  (–) |
| increase (+) | decrease (–) | received (+) | transferred (–) |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| xxxx | name |  |  |  |  |  |  |  |  |  |  |  |  |  |

**Section B**

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Account No. | Item name | **Depreciation (amortisation) and impairment loss** | | | | | | | | | **Remaining value** | |
| **in the beginning of the reporting period** | calculated in a reporting period (+) | derecognition (–) | to/from groups of 2100 accounts  (+,–) | Corrections (+,–) | without consideration | | movement between accounts of 1100 and 1200 level | **in the end of the reporting period**  (sum of the columns from 14 to 21) | **in the beginning of the reporting period**  (1. – 14.) | **in the end of the reporting period**  (13. – 22.) |
| received (+) | transferred (–) |
| A | B | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| xxxxn | name |  |  |  |  |  |  |  |  |  |  |  |

**Explanations regarding:**

– construction of the intangible assets, unfinished building objects and construction of the property, plant and equipment:

|  |  |  |  |
| --- | --- | --- | --- |
| Code/time period for completion, putting into service or use | Characterisation of expenditure item | Contract price | Amount acquired (balance sheet value) |
| 1140NE | Generation of intangible assets in total: |  |  |
| */calendar/* | */detailed description of each expenditure item/* |  |  |
| 1240PL | Construction of property, plant and equipment in total: |  |  |
| */calendar/* | */detailed description of each expenditure item/* |  |  |
| 1240BU | Unfinished building objects in total: |  |  |
| */calendar/* | */detailed description of each expenditure item/* |  |  |

- entering of the property in the Land Register:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Planned end time period for entering into the Land Register (dd.mm.yyyy) | Characterisation of the property | Balance sheet (remaining) value for the properties to be entered into the Land Register | Balance sheet (remaining) value for the properties entered in the Land Register | Balance sheet (remaining) value for the properties not entered in the Land Register |
|  | Land |  |  |  |
|  | Buildings |  |  |  |
|  | Structures |  |  |  |
|  | Apartments |  |  |  |
| x | **Total** |  |  |  |

– the amount disclosed in the balance sheet:

|  |  |
| --- | --- |
| Type of the property | Area (ha) |
| Land |  |
| Forest stands |  |
| Sandpits |  |
| Subterranean assets |  |
| Orchards and other tree plantings which provide yield on regular basis |  |
| **Total** |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Responsible finance employee |  |  |  |  |
|  | (given name, surname) |  | (signature\*) |  |

Note. \* The details of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 8**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 6 |
| **Report on changes in inventory** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | |  |  | CODES |
| **Name of the ministry, State central institution, local government** | |  |  |  |
|  | | |  |  |
| **Name of the institution** |  | |  |  |
| Reporting period (year) | | |  |  |

**Section A**

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Account No. | Item name | Initial cost | | | | | | | | | | | |
| in the beginning of the reporting period | transactions (+,–) | | initial recognition (+)/exclusion (–) | | | | | | movement (+,–) between accounts of 2100 level | prepayments in the preceding periods (+) | in the end of the reporting period (sum of the columns from 1 to 11) |
| increase (+) | decrease (–) | initial recognition and results of the taking of inventory (+,–) | | derecognition (–) | to/from 1100/1200 account groups (+,–) | without consideration | |
| increase (+) | decrease (–) | received (+) | transferred (–) |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| xxxx | name |  |  |  |  |  |  |  |  |  |  |  |  |

**Section B**

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Account No. | Item name | Impairment loss (+,–) | | | | | | | | | Remaining value | |
| in the beginning of the reporting period | calculated in a reporting period (+) | derecognition (–) | to/from 1100/1200 account groups (+,–) | corrections (+,–) | without consideration | | movement (+,–) between accounts of 2100 level | in the end of the reporting period (sum of the columns from 13 to 20) | in the beginning of the reporting period | in the end of the reporting period |
| received (+) | transferred (–) | (1. – 13) | (12. – 21.) |
| A | B | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| xxxxn | name |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |

Note. \* The details of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 9**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No.7-1 |
| **Report on changes in investment capital of capital companies** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | |  | CODES |
| **Name of the ministry, State central institution, local government** | |  | |  |  |
| **Name of the institution** |  | |  |  |  |
| Reporting period (year) | | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Account No. | Accounting method | Name of the capital company | Registration No. | Financing classification code | Classification code of institutional sector | Data of the capital company – the annual financial statement used | | **In the beginning of the reporting period** | Transactions (+,–) | | Initial recognition (+)/exclusion  (–) | Received (+)/transferred without consideration  (–) | Movement (+,–) between accounts of 1300 and/or 2500 level | re-evaluation (+,–)/impairment loss (+,–) | Fluctuations of currency exchange rates  (+,–) | Other changes (+,–) | **In the end of the reporting period**  (sum of the columns from 1 to 9) | Investment (%)in the end of the period | Investment (%) in the beginning of the period | Data of the capital company | |
| year | audited/not audited/need not to be audited | increase (+) | decrease (–) | equity in the end of the period | equity in the beginning of the period |
| A | B | C | D | E | F | G | H | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**Explanations regarding:**

– data disclosed in the column 9 “Other changes (+,–)”:

|  |  |  |
| --- | --- | --- |
| Code | Transaction description | Amount |
| 9.AVAN | Recognition of the financial asset regarding which prepayment has been made during the preceding reporting periods |  |
| 9.PATI | Fair value of investment of non-financial assets in the capital of capital companies or reduction of such investment in the capital of the capital companies |  |
| 9.PEZA | Changes in equity of the capital company which have not been included in the surplus or deficit account |  |
| 9.DIVI | Disbursed dividends |  |
| 9.PAR | */detailed description of each transaction/* |  |
|  | **Total** |  |

– data disclosed in the column “Data of the capital company – annual financial statement/year used”:

|  |  |  |
| --- | --- | --- |
| Name of the capital company | Annual financial statement used (yyyy) | Description |
|  |  |  |

– transactions performed and other changes that have occurred during a time period between the date of the last available financial report of the capital company and the date when the financial report is drawn up by the holder of the capital shares, if equity method is used:

|  |  |  |
| --- | --- | --- |
| Name of the capital company | Transaction description | Amount |
|  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Responsible finance employee |  |  |  |  |
|  | (given name, surname) |  | (signature\*) |  |

Note. \* The details of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

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**Annex 10**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 7-3 |
| **Report on changes in other financial assets** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | |  | CODES |
| **Name of the ministry, State central institution, local government** | |  | |  |  |
| **Name of the institution** |  | |  |  |  |
| Reporting period (year) | | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Account No. | Name of the counterparty | Classification code of institutional sector | **In the beginning of the reporting period** | Transactions (+,–) | | Initial recognition (+)/exclusion (–) | Received (+)/transferred (–) without consideration | Movement between levels of accounts (+,–) | re-evaluation (+,–)/impairment loss (+,–) | Fluctuations of currency exchange rates (+,–) | prepayments in preceding periods (+) | **In the end of the reporting period**  (1. + 2. + 3. + 4. + 5. + 6. + 7. + 8. + 9.) |
| increase (+) | decrease  (–) |
| A | B | C | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| xxxx |  |  |  |  |  |  |  |  |  |  |  |  |
| xxxx |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **Total** | **x** |  |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Responsible finance employee |  |  |  |  |
|  | (given name, surname) |  | (signature\*) |  |

Note. \* The detail of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**11.Pielikums**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 7-4 |
| **Report on changes in financial asset securities** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | |  | CODES |
| **Name of the ministry, State central institution, local government** | |  | |  |  |
| **Name of the institution** |  | |  |  |  |
| Reporting period (year) | | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Account No. | Item name | Issuer | Classification code of institutional sector | Quantity (pieces) | Total nominal value | Issue date (dd.mm.yyyy) | Deletion time period (dd.mm.yyyy) | Time period after issue date | Designation of the currency | **In the beginning of the reporting period** | Transactions (+,–) | | Initial recognition (+)/exclusion  (–) | Received (+)/transferred without consideration  (–) | Movement  (+,–) between accounts of 1340 and/or 2540 levels | Movement (+)/impairment loss (+,–) | Fluctuations of the currency exchange rate (+,–) | prepayments in preceding periods (+) | **In the end of the reporting period**  (sum of the columns from 1 to 9) |
| increase (+) | decrease  (–) |
| A | B | C | D | E | F | G | H | I | J | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Responsible finance employee |  |  |  |  |
|  | (given name, surname) |  | (signature\*) |  |

Note. \* The detail of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 12**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 7-5 |
| **Report on changes in loans** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | |  | CODES |
| **Name of the ministry, State central institution, local government** | |  | |  |  |
| **Name of the institution** |  | |  |  |  |
| Reporting period (year) | | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Account No. | Name of the loan recipient | Purpose of the loan | Classification code of institutional sector | Date of signing of the agreement (dd.mm.yyyy) | Repayment time period (dd.mm.yyyy) | Sum of the loan agreement (Ls) | **In the beginning of the reporting period** | | | Transactions (+,–) | | Initial recognition (+)/exclusion  (–) | Received (+)/transferred (–) without consideration | Movement  between levels of the accounts (+,-) | Result of the fluctuations of the currency exchange rate (+,–) | **In the end of the reporting period** | | |
| gross | established impairment loss | net  (1. – 2.) | increase (+) | decrease  (–) |
| gross  (1. + 4. +  5. + 6. +  7. + 8. +  9.) | established impairment loss | net  (10. – 11.) |
| A | B | C | D | E | F | G | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **TOTAL** | x | x | x | x | x |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Responsible finance employee |  |  |  |  |
|  | (given name, surname) |  | (signature\*) |  |

Note. \* The detail of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 13**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one  of the Law on Budget and Financial Management gives the right  to request such data | Form No. 8-AV |
| **Report on expenditure of the subsequent period and prepayments** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | |  |  | CODES |
| **Name of the ministry, State central institution, local government** | |  |  |  |
|  | | |  |  |
| **Name of the institution** |  | |  |  |
| Reporting period (year) | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Account No./classification code | Item name | **In the end of the reporting period** | | | **In the beginning of the reporting period** | | |
| gross | established impairment loss | net (1. – 2.) | gross | established impairment loss | net (4. – 5.) |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 |
| xxxx | account name |  |  |  |  |  |  |
| Sxxxxxx | classification name |  |  |  |  |  |  |
| Sxxxxxx | classification name |  |  |  |  |  |  |

**Explanations regarding:**

– established impairment loss in conformity with groups according to delay of due date for payment or performance thereof in the end of the reporting period:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Account No. | Item name | Impairment loss of assets in the end of the reporting year | | | | | |
| 25 % | 50 % | 75 % | 80 % | 100 % | Total (1. + 2. + 3. + 4. + 5.) |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 |
| xxxxu | Account name |  |  |  |  |  |  |

– transactions of account 2429 “Expenditure of other subsequent periods” and amount thereof in the end of the reporting period:

|  |  |  |
| --- | --- | --- |
| Code | Object (target) name | Gross amount |
| NPI.ZEM | Expenditure of the subsequent period up to /*amount and currency unit designation* |  |
| NPI.VIRS | Expenditure of the subsequent period over /*amount and currency unit designation/* |  |
| NPI.APAS | for development measures (development of projects, detail planning) |  |
| NPI.APDR | for insurance (buildings, vehicles, employees etc.) |  |
| NPI.KOM | for public utilities (heating, water, electricity, gas etc.) |  |
| NPI.REV | for controller, auditor services |  |
| NPI.LNOM | for computer programs and licence servicing, maintenance, lease |  |
| NPI.ZNOM | for land lease |  |
| NPI.TNOM | for lease of buildings, structures, premises |  |
| NPI.TRNO | for lease of vehicles |  |
| NPI.INOM | for lease of inventory, equipment |  |
| NPI.KURS | for courses, workshops |  |
| NPI.SAK | for communication services |  |
| NPI.REMP | for repair services of buildings, structures, premises |  |
| NPI.PRES | for subscription of the press |  |
| NPI.DALM | membership fees in societies, associations etc. |  |
| NPI.DROS | caution cash for rent payments |  |
| NPI.KOMA | expenditure for business trips |  |
| NPI.PAR | */detailed description of each transaction according to economic essence/* |  |
|  | **Total** |  |

– object of account 2421 “prepayments for services” and amount in the end of the reporting period:

|  |  |  |
| --- | --- | --- |
| Code | Object (target) name | Gross amount |
| AVA.ZEM | prepayments up to */amount and currency unit designation/* |  |
| AVA.VIRS | prepayments over */amount and currency unit designation* |  |
| AVA.APDR | for insurance (buildings, vehicles, employees etc.) |  |
| AVA.KOM | for public utilities (heating, water, electricity, gas etc.) |  |
| AVA.LNOM | for computer programs and licence servicing, maintenance, lease |  |
| AVA.REV | for controller, auditor services |  |
| AVA.ZNOM | for land lease |  |
| AVA.TNOM | for lease of buildings, structures, premises |  |
| AVA.TRNO | for lease of vehicles |  |
| AVA.INOM | for lease of inventory, equipment |  |
| AVA.KURS | for courses, workshops |  |
| AVA.SAKP | for communication services |  |
| AVA.REMP | for repair services of buildings, structures, premises |  |
| AVA.SKOL | for pupil catering services |  |
| AVA.PAR | */detailed description of each transaction according to economic essence/* |  |
|  | **Total** |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |

Note. \* The detail of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 14**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 8-1 |
| **Report on receivables** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | |  |  | CODES |
| **Name of the ministry, State central institution, local government** | |  |  |  |
|  | | |  |  |
| **Name of the institution** |  | |  |  |
| Reporting period (year) | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Account No./classification code | Item name | **In the end of the reporting period** | | | **In the beginning of the reporting period** | | |
| gross | established impairment loss | net (1. – 2.) | gross | established impairment loss | net (4. – 5.) |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 |
| xxxx | account name |  |  |  |  |  |  |
| Sxxxxxx | classification name |  |  |  |  |  |  |
| Sxxxxxx | classification name |  |  |  |  |  |  |

**Explanations regarding:**

– distribution of gross receivables of the immovable property tax according to time periods:

(currency used)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Code | Tax name/time period | up to 1 year | 1–2 year | 3-5 years | more than 5 years |
| NI.ZEM | Immovable property tax for the land |  |  |  |  |
| NI.EKA | Immovable property tax for buildings and structures |  |  |  |  |
| NI.MAJ | Immovable property tax for housings |  |  |  |  |
|  | **Total** |  |  |  |  |

– immovable property tax reliefs granted for the reporting year:

|  |  |  |
| --- | --- | --- |
| Code | Type of the relief | Amount |
| ATV.POL | The amount of immovable property tax for politically repressed persons regarding land and buildings contained in the construction of individual residential houses which have been in the ownership or possession of such persons for at least five years, shall be reduced by 50 per cent, if the immovable property is not used for economic activity |  |
| ATV.L/S | For the length of employment in agriculture and forestry |  |
| ATV.LIET | For the time period of use of the land until requesting the land as the property |  |
| ATV.TRUC | For the most deprived persons - in the amount of 90 per cent from the calculated tax amount for a period, during which the taxpayer complies with the status of the most deprived or low-income person, in relation with the immovable property tax objects referred to in Section 3, Paragraph one, Clause 2 of the Law On Immovable Property Tax |  |
| ATV.MAZN | For low-income persons – in the amount up to 90 per cent from the calculated tax amount for a period, during which the taxpayer complies with the status of the most deprived or low-income person, in relation with the immovable property tax objects referred to in Section 5, Paragraph one, Clause 2 of the Law On Immovable Property Tax |  |
| ATV.DAUD | For large families and guardian families |  |
| ATV.INVA | For disability and families where there are persons with disability |  |
| ATV.PENS | For lonely pensioners |  |
| ATV.DEMI | For performers of economic activity as *de minimis* aid, by taking into account the conditions of the Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to *de minimis* aid |  |
| ATV.IEG | For assets in improvement of local government properties |  |
| ATV.CERN | For persons who have participated in liquidation of consequences of the accident at the Chernobyl APP |  |
| ATV.AFGA | For persons who have served in Afghanistan |  |
| ATV.RELI | For religious organisations |  |
| ATV.SEZ | For special economic zone |  |
| ATV.PAR | */detailed explanation of each granted relief/* |  |
|  | **Total** |  |

– for established impairment loss of receivables in conformity with groups according to delay of due date for payment or performance thereof in the end of the reporting period:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Account No. | Item name | Impairment loss of assets in the end of the reporting year | | | | | |
| 25 % | 50 % | 75 % | 80 % | 100 % | Total (1. + 2. + 3. + 4. + 5.) |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 |
| xxxxu | Account name |  |  |  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |

Note. \* The detail of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 15**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 8-2 |
| **Report on liabilities** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | |  |  | CODES |
| **Name of the ministry, State central institution, local government** | |  |  |  |
|  | | |  |  |
| **Name of the institution** |  | |  |  |
| Reporting period (year) | | |  |  |

(currency used)

|  |  |  |  |
| --- | --- | --- | --- |
| Account No./classification code | Item name | **In the end of the reporting period** | **In the beginning of the reporting period** |
| A | B | 1 | 2 |
| xxxx | account name |  |  |
| Sxxxxxx | classification name |  |  |
| Sxxxxxx | classification name |  |  |

**Explanations regarding:**

– data included in the row 5140 “Long-term accumulated liabilities” in the end of reporting period:

|  |  |  |
| --- | --- | --- |
| *5140.PAR* | */detailed description of each transaction/* |  |
|  | **Total** |  |

– data included in the row 5919 “Other revenue of the subsequent periods and prepayments received” in the end of reporting period:

|  |  |  |
| --- | --- | --- |
| 5919.PROC | Revenue of the subsequent periods interest payments |  |
| 5919.NIN | Overpayment of immovable property tax |  |
| 5919.NOMA | Revenue from lease and rent of the property |  |
| *5919.PAR* | */detailed description of each transaction/* |  |
|  | **Total** |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |

Note. \* The detail of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 16**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 9-1 |
| **Report on loans** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | |  | CODES |
| **Name of the ministry, State central institution, local government** | |  | |  |  |
| Name of the institution |  | |  |  |  |
| Reporting period (year) | | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Code | Creditor | Classification code of institutional sector | Purpose | Date of signing of the agreement (dd.mm.yyyy) | Repayment time period (dd.mm.yyyy) | % rate | Designation of the currency | Loan agreement price | **In the beginning of the reporting period** | Transactions (+,–) | | | | Changes other than transactions (+,–) | | Fluctuations of the currency exchange rate (+,–) | | **In the end of the reporting period**  (1. + 3. +  5. + 7. + 9.) |
| increase (+) | | decrease (–) | |
| Total | in the reporting period | Total | in the reporting period | Total | in the reporting period | Total | in the reporting period |
| A | B | C | D | E | F | G | H | I | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **Total** | **x** | **x** | **x** | **x** | **x** | **x** |  |  |  |  |  |  |  |  |  |  |  |

**Explanations** regarding data disclosed in the column 7 “Changes other than transactions (+,–): in the reporting period”:

|  |  |  |
| --- | --- | --- |
| Code | Transaction description | Amount |
| 7.FILI | Receipt of financial leasing |  |
| 7.DZES | Repayment of the loan from the State budget resources |  |
| 7.REIN | Reinvestments for the World Bank credit |  |
| 7.PAL | Increase in the principal amount of the loan, if in accordance with the agreement the cash is not disbursed but bills are paid |  |
| 7.SAM | Reduction in the principal amount of the loan, if in accordance with the agreement repayment is carried out by another institution |  |
| 7.STARP | Received/transferred between institutions |  |
| *7.PAR* | */detailed description of each transaction/* |  |
|  | **Total** |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Responsible finance employee |  |  |  |  |
|  | (given name, surname) |  | (signature\*) |  |

Note. \* The detail of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 17**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 9-2 |
| **Report on guarantees** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | |  | CODES |
| **Name of the ministry, State central institution, local government** | |  | |  |  |
| **Name of the institution** |  | |  |  |  |
| Reporting period (year) | | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Accounting account | Creditor | Classification code of institutional sector | Purpose | Borrower | Date of signing of the agreement (dd.mm.yyyy) | Repayment time period (dd.mm.yyyy) | Designation of the currency | Amount of the guarantee | Amount of the guaranteed borrowing | **In the beginning of the reporting period** | Transactions (+,–) | | | | Changes other than transactions (+,–) | | Fluctuations of the currency exchange rate (+,–) | | **In the end of the reporting period** (1. + 3. + 5. + 7. + 9.) |
| increase (+) | | decrease (–) | |
| Total | in the reporting period | Total | in the reporting period | Total | in the reporting period | Total | in the reporting period |
| A | B | C | D | E | F | G | H | I | J | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **x** | **Total** |  |  |  |  |  |  |  | **x** |  |  |  |  |  |  |  |  |  |  |

**Explanations** regarding data disclosed in the column 7 “Changes other than transactions (+,–): in the reporting period”:

|  |  |  |
| --- | --- | --- |
| Code | Transaction description | Amount |
| 7.DZES | Repayment of the guaranteed credit |  |
| 7.PREC | Adjustment of the balances of the guaranteed loan |  |
| 7.STARP | Received/transferred between institutions |  |
| *7.PAR* | */detailed description of each transaction/* |  |
|  | **Total** |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Responsible finance employee |  |  |  |  |
|  | (given name, surname) |  | (signature\*) |  |

Note. \* The detail of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 18**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 9-3 |
| **Report on future liabilities and payments** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | |  |  | CODES |
| **Name of the ministry, State central institution, local government** | |  |  |  |
|  | | |  |  |
| **Name of the institution** |  | |  |  |
| Reporting period (year) | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Code | Item/classification code name | Contract price (2. + 3. + 4. + 5. + 6.) | Contract price to be paid | | | | |
| n+1 | n+2 | n+3 | n+4 | >n+5 |
| per year | | | | |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 |
| Xxxx | Account name |  |  |  |  |  |  |
| Sxxxxxx | Classification code name |  |  |  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |

Note. \* The detail of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 19**

Cabinet

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 2 |
| **Report on budget performance** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | |  |  | CODES |
| **Name of the ministry, State central institution, local government** | |  |  |  |
| Name of the institution |  | |  |  |
| Reporting period (year) | | |  |  |
| Budget type | | |  |  |
| Functional category | | |  |  |
| Programme |  | |  |  |
| Sub-programme |  | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Classification code | Item name | Law/plan for a year | | Plan in the estimate for a year | **Budget performance** | | | | | | | | | | | | **Performance according to the accrual principle** | |
| **in the reporting period** | | | | | | | | | | | in the previous reporting year |
| approved in the law/plan | plan with changes | **IN TOTAL** (8. + 12. +  13. + 14.) | S130100, S130400 | | | | S130300 | | | | S110000,  S120000,  S140000,  S150000 | S200000 | in the reporting period | in the previous reporting year |
| *S1301x2, S130400* | *S1301x1* | *S130130, S130140* | in total in the sector (5. + 6. + 7.) | *S1303x2* | *S1303x1* | *S130330, S130340* | in total in the sector (9. +  10. + 11.) |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
|  | **I. TOTAL REVENUE** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| x.x | group name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| xxxx | classification code name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| xxxx | classification code name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **II. TOTAL EXPENDITURE** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| x.x | group name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| xxxx | classification code name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| xxxx | classification code name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **III. EXCEED OF REVENUE (+), DEFICIT (–) (I – II)** |  |  |  |  | X | X | X | X | X | X | X | X | X | X |  |  |  |
|  | **IV. FINANCING** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| xxxx | classification code name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Responsible finance employee |  |  |  |  |
|  | (given name, surname) |  | (signature\*) |  |

Note. \* The detail of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 20**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. 2-DII |
| **Report on different revenue and expenditure** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | |  |  | CODES |
| **Name of the ministry, State central institution, local government** | |  |  |  |
|  | | |  |  |
| Name of the institution |  | |  |  |
| Reporting period (year) | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Account No. | Item name | Reporting period | | | | | Previous reporting period | | | | |
| basic budget | special budget | donations and gifts | other budgets | in total (sum of the column 1 to 4) | basic budget | special budget | donations and gifts | other budgets | in total (sum of the column 6 to 9) |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| xxxx | Account name |  |  |  |  |  |  |  |  |  |  |
| xxxx | Account name |  |  |  |  |  |  |  |  |  |  |

**Explanations regarding:**

– transactions recognised in the account 8599 “Other previously non-classified revenue” and amount thereof:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Code | Transaction description | Reporting period | | | | |
| basic budget | special budget | donations and gifts | other budgets | in total (sum of the column 1 to 4) |
| A | B | 1 | 2 | 3 | 4 | 5 |
| 8599.APDR | Compensation for loss by insurance companies |  |  |  |  |  |
| 8599.AMOR | Correction of the depreciation of intangible assets and property, plant and equipment regarding previous years |  |  |  |  |  |
| 8599.PAR | */detailed description of each transaction/* |  |  |  |  |  |

– transactions recognised in the account 8699 “Other previously non-classified expenditure” and amount thereof:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Code | Transaction description | Reporting period | | | | |
| basic budget | special budget | donations and gifts | other budgets | in total (sum of the column 1 to 4) |
| A | B | 1 | 2 | 3 | 4 | 5 |
| 8699.AMOR | Correction of the depreciation of intangible assets and property, plant and equipment regarding previous years |  |  |  |  |  |
| 8699.PAR | */detailed description of each transaction/* |  |  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |

Note. \* The detail of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 21**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. N\_1 |
| **Information on leased (except financial lease) assets** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | |  |  | CODES |
| **Name of the ministry, State central institution, local government** | |  |  |  |
|  | | |  |  |
| Name of the institution |  | |  |  |
| Reporting period (year) | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Asset group/institutional sector | | Short description of the lease object | Distribution of lease payments by time periods (cash flow) (where n is a reporting year) | | | | | |
| code | name | in total (2. + 3. + 4. + 5. + 6.) | n+1 | n+2 | n+3 | n+4 | >n+5 |
| per year | | | | | |
| A | B | C | 1 | 2 | 3 | 4 | 5 | 6 |
| xxxx | Account name |  |  |  |  |  |  |  |
| Sxxxxxx | Classification code name |  |  |  |  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |

Note. \* The detail of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 22**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. N\_2 |
| **Information on leased out (rented out) assets** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | |  |  | CODES |
| **Name of the ministry, State central institution, local government** | |  |  |  |
|  | | |  |  |
| Name of the institution |  | |  |  |
| Reporting period (year) | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Asset group/institutional sector | | Short description of leased out (rented out) object | Distribution of the receivable lease payment by time periods (cash flow) (where n is a reporting year) | | | | | |
| code | name | in total (2. + 3. + 4. + 5. + 6.) | n+1 | n+2 | n+3 | n+4 | >n+5 |
| per year | | | | | |
| A | B | C | 1 | 2 | 3 | 4 | 5 | 6 |
| xxxx | Account name |  |  |  |  |  |  |  |
| Sxxxxxx | Classification code name |  |  |  |  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |

Note. \* The detail of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 23**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| Substantiation for data collection –  Section 30, Paragraph one of the Law on Budget and Financial Management  gives the right to request such data | Form No. N\_F |
| **Information on financial leasing** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | |  |  | CODES |
| **Name of the ministry, State central institution, local government** | |  |  |  |
|  | | |  |  |
| Name of the institution |  | |  |  |
| Reporting period (year) | | |  |  |

(currency used)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Asset group | | Short description of the lease object | Distribution of the financial leasing payments by time periods (cash flow) (where n is a reporting year) | | | | | |
| code | name | in total (2. + 3. + 4. + 5. + 6.) | n+1 | n+2 | n+3 | n+4 | >n+5 |
| per year | | | | | |
| A | B | C | 1 | 2 | 3 | 4 | 5 | 6 |
| xxxx | Account name |  |  |  |  |  |  |  |
|  | Total |  |  |  |  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |

Note. \* The detail of the document “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 24**

Cabinet Regulation No. 1115

15 October 2013

**Requirements for Drawing up Documents and File Thereof**

1. Documents to be annexed to the annual financial statement and which are referred to in Paragraph 23 of Cabinet Regulation No. 1115 of 15 October, Procedure for Preparing Annual Financial Statement (herein after – the Regulation) shall be signed by secure electronic signature issued by reliable certification service provider accredited in Latvia (hereinafter – secure electronic signature) and drawn up in compliance with the requirements referred to in this Annex.

2. In the bottom of each page of the document (*Header and Footer*) the following information shall be provided:

2.1.file name in conformity with a sample referred to in Paragraph 7 of this Annex;

2.2. full name of the document.

*Example:*

90000078912\_ZINO\_230211\_00; Management Report of the Municipality of Mežmaļi

3. In the date field of the document specify – “Document date is the time of electronic signing thereof”.

4. In the signature area of the document specify – “This document has been sign electronically with secure electronic signature and it contains a time stamp”.

5. Information regarding a person drawing up the document and his or her means of communication shall be disclosed on the last page of the document:

5.1. the surname or given name and surname of the person drawing up the document, office phone number and electronic mail address shall be disclosed;

*Example:*

Surname 00 00 00 00

given name.surname@email.lv

5.2. if the document has been drawn up by several persons, the information abovementioned in Sub-paragraph 5.1 of this Annex shall be disclosed regarding each person by placing indications one under another.

6. File name of the document shall be created by using Latin alphabet letters.

7. File name of the document shall be created in conformity with the following sample – xxxxxxxxxxx\_vvvv\_ddmmgg\_yy, where:

7.1. xxxxxxxxxxx:

7.1.1. a ministry or State central institution indicates a code in accordance with the law on the State budget for economic year (“empty” signs shall be replaced with “0”, by adding them before the code);

7.1.2. a local government shall indicate a code in accordance with the Classification of Administrative Territories and Territorial Units of the Republic of Latvia (“empty” signs shall be replaced with “0”, by adding them before the code);

7.1.3. an institution shall indicate a taxpayer's registration number;

*Example:*

a local government – 00000170000

a State central institution – 00000000038

an institution – 90007891234

7.2. vvvv – a designation of the documents type:

7.2.1. a management report – ZINO;

7.2.2. a description of the basic principles of accounting – GRPO;

7.2.3. explanations of the annual financial statement – PASK;

7.2.4. comparison statements regarding balances on accounts with credit institutions – SALI;

7.2.5. a transaction certifying documents regarding payment of cash in the current account on the last day of the year – SKAI;

7.2.6. an opinion or report of the State Audit Office or a sworn auditor – ATZI;

7.2.7. certification regarding veracity of the information provided in the annual financial statement – APLI;

7.2.8. electronic document package – KOPA;

7.3. ddmmyy – date of the last correction of the document;

7.4. yy – the rest of the characters may be used when indicating additional information (for example, if several documents refer to a particular document type, sequence number shall be added. If there is only one document of the relevant document type,“00” shall be added, but if there are several documents, they shall be numbered “01”, “02” etc.).

*Example:*

if there is one document – 90000078912\_SALI\_230211\_00

if there are several documents of one type:

90000078912\_SALI\_230211\_01

90000078912\_SALI\_230211\_02

8. Several documents may be put in the electronic document package. A file name of the document put in each package shall be created by taking into account the requirements abovementioned in Paragraph 6 and 7 of this Annex.

9. An approved copy of the comparison statement with credit institutions regarding balances on accounts in the end of the reporting period and an approved copy of the document approving the transaction regarding payment of such cash in the current account which is not remitted in the current account in the end of the year, shall be drawn up in compliance with the requirements of the laws and regulations regarding development and drawing up of the documents abovementioned in Paragraphs 6 and 7 of this Annex.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 25**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| **Deed on mutual comparison of balances between general government sector partners** | Form No. 8\_SAL |

Date\* (document date shall be the time of electronic signing thereof)

|  |  |  |  |
| --- | --- | --- | --- |
| *“X” name of the institution* | */X NMR/* | *“Y” institution name* | */Y NMR/* |

(currency used, 0.00)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Assets** | | **PASSIVE** | | **Explanation** | | Difference (1. – 2.) |
| account No. | balance in the end of the period | account No. | balance in the end of the period | */“X” name of the institution/* | */“Y” name of the institution/* |
| A | 1 | B | 2 | C | D | 3 |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Total** |  | **Total** |  | **x** | **x** |  |

|  |  |
| --- | --- |
| **Person responsible for the information:**  given name, surname  phone  e-mail | **Person responsible for the information:**  given name, surname  phone  e-mail |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Head of the institution |  |  |  |  | Head of the institution |  |  |  |
|  | (given name, surname) |  | (signature\*) |  | (given name, surname) |  | (signature\*) |
| Responsible finance employee |  |  |  | Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |  | (given name, surname) |  | (signature\*) |

Note. \* The details of the document “signature” and “date” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 26**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| **Deed on comparison of mutual settlement of accounts between general government sector partners** | Form No. 2\_SAL |

Date\* (document date shall be the time of electronic signing thereof)

|  |  |  |  |
| --- | --- | --- | --- |
| *“X” name of the institution* | */X NMR/* | *“Y” name of the institution* | */Y NMR/* |

(currency used, 0.00)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Code | Programme/sub-programme code (xx.xx) | Name | Expenditure EKK | Amount | Code | Programme/sub-programme code (xx.xx) | Name | Income code | Amount | Explanation | | Difference  (1. – 2.) |
| “X” name of the institution | “Y” name of the institution |
| A | B | C | D | 1 | E | F | G | H | 2 | I | K | 3 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Total** | **x** | **x** | x |  | **Total** | x | x | x |  | x | x |  |

|  |  |
| --- | --- |
| **Person responsible for the information:**  given name, surname  phone  e-mail | **Person responsible for the information:**  given name, surname  phone  e-mail |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Head of the institution |  |  |  |  | Head of the institution |  |  |  |
|  | (given name, surname) |  | (signature\*) |  | (given name, surname) |  | (signature\*) |
| Responsible finance employee |  |  |  | Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |  | (given name, surname) |  | (signature\*) |

Note. \* The details of the document “signature” and “date” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 27**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| **Deed on mutual comparison of transfer transactions between general government sector partners** | Form No. 2\_BEZ |

Date\* (document date shall be the time of electronic signing thereof)

(currency used, 0.00)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Group 8 accounts | | Assets/liabilities accounts | | | | | | | Group 8 accounts | | Assets/liabilities accounts | | | | | | | Explanation | |
| account No. | EKK code | account No. | initial cost | calculated depreciation and impairment loss | | amount | revenue of the subsequent period | | account No. | EKK code | account No. | initial cost | calculated depreciation and impairment loss | | amount | revenue of the subsequent period | |
| account No. | amount | account No. | amount | account No. | amount | account No. | amount | “X” name of the institution | “Y” name of the institution |
| A | B | C | 1 | D | 2 | 3 | E | 4 | F | G | H | 5 | I | 6 | 7 | J | 8 | K | L |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Total** | x | x |  |  |  |  | x |  | x | x | x |  |  |  |  | x |  |  |  |

|  |  |
| --- | --- |
| **Person responsible for the information:**  given name, surname  phone  e-mail | **Person responsible for the information:**  given name, surname  phone  e-mail |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Head of the institution |  |  |  |  | Head of the institution |  |  |  |
|  | (given name, surname) |  | (signature\*) |  | (given name, surname) |  | (signature\*) |
| Responsible finance employee |  |  |  | Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |  | (given name, surname) |  | (signature\*) |

Note. \* The details of the document “signature” and “date” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene

**Annex 28**

Cabinet Regulation No. 1115

15 October 2013

|  |  |
| --- | --- |
| **Deed on mutual comparison of transactions and balances with general government sector partners** | Form No. SAL |

Date\* (document date shall be the time of electronic signing thereof)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Indicator name | Designation of the currency | *Data of the State budget financial balance sheet (Treasury)* | | | | *“Y” name of the institution* | | | | | | | | */Y NMR/* | | Explanation | | Difference between the data of the financial balance sheet and institution  (1. – 5.) + (2. – 6. – 8.) + (3. – 7.) + (4. – 9.) |
| disbursed | received | reinvested and extinguished in accordance with the Order of the MoF | balance in the end of the year | received | | paid | | reinvested and extinguished in accordance with the Order of the MoF | | other refunds in conformity with the laws and regulations | | balance in the end of the year | | the State budget financial balance sheet (Treasury) | */“Y” name of the institution/* |
| amount | amount | amount | amount | code | amount | code | amount | code | amount | code | amount | account | amount |
| A | B | 1 | 2 | 3 | 4 | C | 5 | D | 6 | E | 7 | F | 8 | G | 9 | H | I | 10 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |
| --- | --- |
| **Person responsible for the information:**  given name, surname  phone  e-mail | **Person responsible for the information:**  given name, surname  phone  e-mail |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Head of the institution |  |  |  |  | Head of the institution |  |  |  |
|  | (given name, surname) |  | (signature\*) |  | (given name, surname) |  | (signature\*) |
| Responsible finance employee |  |  |  | Responsible finance employee |  |  |  |
|  | (given name, surname) |  | (signature\*) |  | (given name, surname) |  | (signature\*) |

Note. \* The details of the document “signature” and “date” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting for the Minister for Finance – Minister for Health Ingrīda Circene