

Opozorilo: Neuradno prečiščeno besedilo predpisa predstavlja zgolj informativni delovni pripomoček, glede katerega organ ne jamči odškodninsko ali kako drugače.

Neuradno prečiščeno besedilo Zakona o računovodstvu obsega:

- Zakon o računovodstvu – ZR (Uradni list RS, št. 23/99 z dne 8. 4. 1999),
- Zakon o spremembah in dopolnitvah zakona o javnih financah – ZJF-C (Uradni list RS, št. 30/02 z dne 5. 4. 2002).

ZAKON O RAČUNOVODSTVU (ZR)

(neuradno prečiščeno besedilo št. 1)

I. SPLOŠNE DOLOČBE

1. člen

S tem zakonom se ureja vodenje poslovnih knjig ter izdelava letnih poročil za proračun in proračunske uporabnike ter za pravne osebe javnega prava in pravne osebe zasebnega prava (v nadaljnjem besedilu: pravne osebe), ki ne vodijo poslovnih knjig na podlagi zakona o gospodarskih družbah (Uradni list RS, št. 30/93, 29/94, 82/94, 20/98, 84/98 in 6/99), zakona o gospodarskih javnih službah (Uradni list RS, št. 32/93) in zakona o društvih (Uradni list RS, št. 60/95 in 49/98 - odločba US).

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The unofficial consolidated version of the Accounting Act comprises:

- Accounting Act – ZR (Official Gazette of the Republic of Slovenia [*Uradni list RS*], No. 23/99 of 8 April 1999),
- Act Amending the Public Finance Act – ZJF-C (Official Gazette of the Republic of Slovenia [*Uradni list RS*], No. 30/02 of 5 April 2002).

ACCOUNTING ACT (ZR)

(Unofficial consolidated version No. 1)

I. GENERAL PROVISIONS

Article 1

This Act regulates the keeping of books and the compilation of annual reports for the Budget and the spending agencies of the Budget, as well as for those legal persons under public law and legal persons under private law (hereinafter: legal persons) which do not keep their books of account pursuant to the Companies Act (Official Gazette of the Republic of Slovenia [*Uradni list RS*], Nos 30/93, 29/94, 82/94, 20/98, 84/98 and 6/99), the Services of General Economic Interest Act (Official Gazette of the Republic of Slovenia [*Uradni list RS*], Nos 30/93, 29/94,

Zakon ureja tudi revidiranje letnih računovodskih izkazov izvajalcev, ki opravljajo gospodarske javne službe.

2. člen

Pravne osebe morajo voditi poslovne knjige ter izdelati letna poročila v skladu z določbami tega zakona in drugimi predpisi, kodeksom računovodskih načel ter slovenskimi računovodskimi standardi (v nadaljnjem besedilu: računovodski standardi). Računovodske standarde izdaja Slovenski inštitut za revizijo, ustanovljen na podlagi zakona o revidiranju (Uradni list RS, št. 32/93 in 65/93).

II. KNJIGOVODSKE LISTINE IN POSLOVNE KNJIGE

3. člen

Pravne osebe so odgovorne za sestavljanje knjigovodskih listin.

Pooblaščen osebni pravne osebe ali oseba, na katero je preneseno pooblastilo, jamči s podpisom na listini, da je knjigovodska listina resnična in da pošteno prikazuje podatke o poslovnih dogodkih.

4. člen

Pravne osebe s pravilnikom podrobneje uredijo način sestavljanja knjigovodskih listin, vrste knjigovodskih listin, odgovornost za sestavo, gibanje in kontrolo knjigovodskih listin ter njihovo hranjenje v skladu s tem zakonom in računovodskimi standardi.

82/94, 20/98 and 6/99) and the Associations Act (Official Gazette of the Republic of Slovenia [*Uradni list RS*], Nos 60/95 and 49/98 - Decision of the Constitutional Court).

This Act also regulates the auditing of the annual financial statements of persons providing public services.

Article 2

Legal persons shall be obliged to keep their books of account and compile annual reports pursuant to the provisions of this Act and other regulations, the Code of Accounting Principles, and the Slovene Accounting Standards (hereinafter: accounting standards). The accounting standards shall be issued by the Slovenian Institute of Auditors, established under the Auditing Act (Official Gazette of the Republic of Slovenia [*Uradni list RS*], Nos 32/93 and 65/93).

II. BOOK-KEEPING DOCUMENTS AND BOOKS OF ACCOUNT

Article 3

Legal persons shall be responsible for drawing up book-keeping documents.

The authorised person of a legal person or the person to whom powers have been delegated shall, by signing a book-keeping document, guarantee that it is authentic and that it gives a true and fair view of data on business events.

Article 4

Legal persons shall, by means of rules, regulate in detail the drawing-up of book-keeping documents, the types of book-keeping documents, and responsibilities concerning the compilation, movement, inspection and retention of book-keeping documents pursuant to this Act and the accounting standards.

5. člen

Poslovne knjige so javne listine.

Poslovne knjige se vodijo v slovenskem jeziku in v tolarjih.

6. člen

Pravne osebe vodijo poslovne knjige po sistemu dvostavnega knjigovodstva, če s tem zakonom ni določeno drugače.

7. člen

Pravne osebe vodijo temeljne in pomožne knjige.

Temeljni knjigi sta dnevnik in glavna knjiga.

Pomožne knjige so analitične evidence in druge pomožne knjige, ki dopolnjujejo konte glavne knjige.

Vodenje temeljnih knjig je obvezno, vodenje pomožnih knjig pa samo, če verodostojni podatki niso zagotovljeni drugače.

Ne glede na določbo prejšnjega odstavka se obvezno vodijo naslednje pomožne knjige: blagajniški dnevnik, knjiga opredmetenih osnovnih sredstev ter knjiga terjatev do kupcev in obveznosti do dobaviteljev.

Vodenje poslovnih knjig se lahko zaupa drugi pravni osebi oziroma samostojnemu podjetniku posamezniku.

8. člen

Article 5

Books of account shall be public documents.

Books of account shall be kept in the Slovene language and denominated in Slovene tolar.

Article 6

Legal persons shall keep their books of account in accordance with the double-entry system, unless otherwise provided by this Act.

Article 7

Legal persons shall keep books of original entry and subsidiary ledgers.

Books of original entry shall be the journal and the general ledger.

Subsidiary ledgers shall be subsidiary records and other subsidiary ledgers supplementing the general ledger accounts.

The keeping of books of original entry shall be obligatory. The keeping of subsidiary ledgers shall only be obligatory if authentic data cannot be provided in any other way.

Notwithstanding the provision of the preceding paragraph, the keeping of the following subsidiary ledgers shall be obligatory: cash journals, accounts of tangible fixed assets, debtors ledgers and creditors ledgers.

Book-keeping tasks may be entrusted to another legal person and/or sole trader.

Article 8

Pravne osebe, ki imajo celotno vrednost sredstev, načrtovano za tekoče leto ali stanje na dan predpreteklega obračunskega leta ali letni celotni prihodek, načrtovan za tekoče leto ali dosežen v predpreteklem obračunskem obdobju, manjše od 1 milijona tolarjev, lahko ne glede na določbe prejšnjega člena vodijo le blagajniško knjigo, knjigo prihodkov in odhodkov ter register osnovnih sredstev.

Odločitev o načinu vodenja poslovnih knjig sprejme pristojni organ pravne osebe v soglasju z ustanoviteljem, če z aktom o ustanovitvi ni določeno drugače.

9. člen

Poslovne knjige in poročila morajo zagotavljati ločeno spremljanje poslovanja in prikaz izida poslovanja s sredstvi javnih financ in drugih sredstev za opravljanje javne službe od spremljanja poslovanja s sredstvi, pridobljenimi iz naslova prodaje blaga in storitev na trgu; zagotavljati morajo možnost ocenjevanja namembnosti, gospodarnosti in učinkovitosti porabe sredstev iz javnih financ.

10. člen

Za posamezne pravne osebe, ki letno pridobivajo iz sredstev javnih financ več kot 20% vseh prihodkov, ali če znaša vrednost sredstev, pridobljenih iz javnih financ več kot 20% aktive pravne osebe, lahko minister, pristojen za finance, v soglasju z ministrom, pristojnim za dejavnost, ki jo opravlja pravna oseba, predpiše dodatne podatke, ki jih morajo te zagotoviti v poslovnih knjigah.

11. člen

Pravne osebe sestavljajo računovodske izkaze in poročila o poslovanju za poslovno leto, ki je enako koledarskemu letu.

Those legal persons whose total value of assets planned for the current year, or whose balance as at the fiscal year before last, or total annual revenues planned for the current year or realised in the fiscal year before last are below SIT 1 million may, notwithstanding the provisions of the preceding Article, keep just a cash journal, book of revenues and expenditures, and a register of fixed assets.

Decisions regarding the method of keeping books of account shall be taken by the responsible body of the legal person, in agreement with the founder, unless otherwise provided by the memorandum of association.

Article 9

Books of account and reports must ensure the monitoring of operations and the evaluation of performance with regard to public funds and other funds earmarked for the provision of public services separately from the monitoring of transactions in funds acquired from the purchase of goods and services on the market. They must make it possible to appraise the appropriateness, cost-effectiveness and efficiency of the use of public funds.

Article 10

With regard to individual legal persons whose share of income acquired on the basis of public finances exceeds 20% or whose value of assets acquired on the basis of public finances exceeds 20% of that legal person's assets, the minister responsible for finance, in agreement with the minister competent for the activity performed by the legal person in question, may prescribe additional data to be disclosed in their books of account.

Article 11

Legal persons shall compile financial statements and business reports for the fiscal year, which shall be the same as the calendar year.

12. člen

Pravne osebe morajo vrednost poslovnih dogodkov knjižiti v polni višini oziroma v bruto znesku in jih ne smejo medsebojno poračunavati.

13. člen

Pri vodenju poslovnih knjig upoštevajo proračun, proračunski uporabniki in pravne osebe javnega prava enotni kontni načrt, ki ga predpiše minister, pristojen za finance, pravne osebe zasebnega prava pa kontni okvir, ki ga predpiše Slovenski inštitut za revizijo.

14. člen

Pravne osebe izkazujejo podatke v izvenbilančni evidenci, če obravnavajo poslovne dogodke, ki trenutno ne vplivajo na postavke v bilanci stanja ali izkazu prihodkov in odhodkov, vendar so pomembni za ocenjevanje uporabljanja tujih sredstev, za morebitne prihodnje obveznosti, kontroliranje poslovnih procesov in za informiranje.

Poslovni dogodki, izkazani v izvenbilančni evidenci, ob nastanku ne morejo imeti narave bilančnih postavk, ki bi vplivale na sredstva, obveznosti do virov sredstev ter na prihodke in odhodke.

III. PRIHODKI IN ODHODKI

15. člen

Prihodki in odhodki se razčlenjujejo v skladu z določbami tega zakona in predpisi, izdanimi na njegovi podlagi ter računovodskimi standardi.

Merjenje in razčlenjevanje prihodkov in odhodkov uporabnikov

Article 12

Legal persons shall be obliged to recognise events in full and/or in gross amounts, and must not adjust them against each other.

Article 13

In keeping books of account, the Budget, Budget spending agencies and legal persons under public law shall apply the uniform chart of accounts prescribed by the minister responsible for finance. Legal persons under private law shall apply the chart of accounts prescribed by the Slovenian Institute of Auditors.

Article 14

Legal persons shall disclose data in an off-balance sheet record where events are involved that currently do not affect the balance sheet items or items in the statement of revenue and expenditure but are relevant to the appraisal of the use of foreign funds, to possible future obligations, to the supervision of business processes, and the provision of information.

Events disclosed in an off-balance sheet record may not, at the time of their occurrence, be regarded as balance sheet items affecting either assets and liabilities or revenues and expenditures.

III. REVENUES AND EXPENDITURES

Article 15

Revenues and expenditures shall be broken down in accordance with this Act, the regulations issued pursuant to this Act and the accounting standards.

The measuring and breaking-down of the revenues and

enotnega kontnega načrta predpiše minister, pristojen za finance.

Prihodki in odhodki uporabnikov enotnega kontnega načrta se priznavajo v skladu z računovodskim načelom denarnega toka (plačane realizacije).

Ne glede na določbe prejšnjega odstavka lahko minister, pristojen za finance, za uporabnike enotnega kontnega načrta, ki pridobivajo prihodke iz naslova prodaje blaga in storitev na trgu in drugih neproračunskih virov, določi, da se prihodki in odhodki priznavajo v skladu z računovodskimi standardi.

16. člen

Odhodke izkazujejo pravne osebe glede na vrsto dejavnosti, na katero se nanašajo. Razčlenjujejo jih na odhodke, ki se nanašajo na opravljanje javne službe in odhodke, ki se nanašajo na ustvarjanje prihodkov na trgu.

17. člen

Pravne osebe izkazujejo prihodke po vrstah in namenih iz naslova opravljanja javne službe, iz naslova prodaje blaga in storitev na trgu in drugih virov.

18. člen

Pravne osebe, ki se financirajo iz sredstev javnih financ, ne smejo vzpostavljati dolgoročnih rezervacij z vnaprejšnjim vračunavanjem stroškov ali odhodkov oziroma z dolgoročnim razmejevanjem prihodkov v breme sredstev javnih financ.

IV. UGOTAVLJANJE IZIDA POSLOVANJA

19. člen

expenditures of users of the uniform chart of accounts shall be prescribed by the minister responsible for finance.

The revenues and expenditures of users of the uniform chart of accounts shall be recognised according to the principles of cash-flow accounting (revenue realisation).

Notwithstanding the provisions of the preceding paragraph, the minister responsible for finance may, with regard to those users of the uniform chart of accounts that earn revenues either from the sale of goods and services on the market or other non-budget resources, stipulate that such revenues and expenditures be recognised in accordance with the accounting standards.

Article 16

Legal persons shall disclose expenditures with regard to the activity to which they relate. The said expenditures shall be broken down into expenditure relating to the provision of public services and expenditure relating to the earning of revenues on the market.

Article 17

Legal persons shall disclose revenues arising from the provision of public services, sales of goods and services on the market, and other resources by type and purpose.

Article 18

Legal persons financed by public funds shall not be permitted to make long-term provisions through prepaid charges or expenses and/or long-term accrued income which debit public funds.

IV. DRAWING UP INCOME STATEMENTS

Article 19

Pravne osebe ugotavljajo v izidu poslovanja presežek prihodkov nad odhodki (v nadaljnjem besedilu: presežek) ter presežek odhodkov nad prihodki (v nadaljnjem besedilu: primanjkljaj).

Presežek se razporeja v skladu z zakonom in odločitvijo ustanovitelja pravne osebe.

Primanjkljaj se krije v skladu z zakonom in odločitvijo ustanovitelja pravne osebe.

V. RAČUNOVODSKI IZKAZI IN LETNO POROČILO

20. člen

Računovodski izkazi morajo prikazovati resnično in pošteno stanje sredstev in obveznosti do virov sredstev, prihodkov, odhodkov ter presežek oziroma primanjkljaj.

Računovodska izkaza sta bilanca stanja in izkaz prihodkov in odhodkov.

21. člen

Pravne osebe sestavljajo letno poročilo. Letno poročilo je sestavljeno iz bilance stanja, izkaza prihodkov in odhodkov, pojasnil k izkazom in poslovnega poročila.

22. člen

Izjemoma izdelajo pravne osebe letna poročila tudi med letom in sicer ob statusnih spremembah, prenehanju in v drugih primerih, določenih z zakonom.

23. člen

Pravne osebe izkazujejo stanje sredstev in obveznosti do

In their income statements, legal persons shall establish the surplus of revenues over expenditures (hereinafter: surplus) and the surplus of expenditures over revenues (hereinafter: deficit).

The surplus shall be allocated pursuant to the law and to a decision taken by the founder of the legal person.

The deficit shall be covered pursuant to the law and to a decision taken by the founder of the legal person.

V. FINANCIAL STATEMENTS AND ANNUAL REPORTS

Article 20

Financial statements must give a true and fair view of assets and liabilities, revenues, expenditures, and surpluses and/or deficits.

Financial statements shall comprise the balance sheet and the statement of revenue and expenditure.

Article 21

Legal persons shall compile annual reports. The annual report shall comprise the balance sheet, the statement of revenue and expenditure, notes to the statements, and the business report.

Article 22

By way of exception, legal persons shall also compile annual reports during the year, specifically in the event of changes to their status, of their dissolution and of other events laid down by law.

Article 23

Legal persons shall disclose the balance of assets and liabilities

njihovih virov na dan 31. decembra.

24. člen

Pravne osebe ugotavljajo prihodke, odhodke, presežek ali primanjkljaj v obdobju od 1. januarja do 31. decembra v izkazu prihodkov in odhodkov, razen če ni z zakonom določeno drugače.

25. člen

Računovodski izkazi vsebujejo podatke tekočega obračunskega obdobja in preteklega obračunskega obdobja.

26. člen

Letno poročilo mora biti sestavljeno in predloženo pristojnim organom pravnih oseb najpozneje v dveh mesecih po preteku poslovnega leta oziroma najpozneje v dveh mesecih po statusni spremembi oziroma prenehanju pravne osebe in v drugih primerih, določenih z zakonom.

Letno poročilo potrdi pristojni organ pravne osebe oziroma ustanovitelja, če je z zakonom ali aktom o ustanovitvi tako določeno.

27. člen

Računovodske izkaze in pojasnila ter poslovno poročilo podpisuje za to pooblaščen osebna pravne osebe.

28. člen

Bilanca stanja vsebuje podatke o stanju sredstev ter obveznosti do virov sredstev pravne osebe ob koncu obračunskega obdobja. V bilanci stanja so lahko, če tako določa predpis ali računovodski standard, izkazani tudi podatki, ki jih ima pravna oseba v najemu ali v upravljanju. Sredstva in obveznosti do virov sredstev morajo biti razčlenjena glede na

as at 31 December.

Article 24

Legal persons shall disclose revenues, expenditures, surpluses or deficits in the period from 1 January to 31 December, using the statement of revenue and expenditure, unless otherwise provided by law.

Article 25

Financial statements shall include data on the current accounting period and the previous accounting period.

Article 26

Annual reports must be compiled and submitted to the responsible bodies within legal persons no later than two months after the end of the fiscal year and/or no later than two months after a change to the status or the dissolution of the legal person, and in other events provided by law.

Annual reports shall be verified by the responsible bodies of the legal person and/or the founder, unless otherwise provided by law or the memorandum of association.

Article 27

Financial statements, notes thereto and business reports shall be signed by the authorised person of the legal person.

Article 28

The balance sheet shall include data on the assets and liabilities of the legal person at the end of the accounting period. The balance sheet may, if required by a regulation or accounting standard, also disclose data on the assets leased or managed by a legal person. Assets and liabilities must be broken down by type and maturity.

njihovo vrsto ter ročnost.

Izkaz prihodkov in odhodkov vsebuje podatke o prihodkih in odhodkih, ki jih je pravna oseba dosegla v obračunskem obdobju. Prihodki iz sredstev javnih financ ter prihodki, doseženi z opravljanjem javne službe, morajo biti posebej izkazani. Odhodki morajo biti razčlenjeni tako, da omogočajo vpogled v strukturo stroškov po njihovih vrstah, kot jih opredeljujejo predpisi oziroma računovodski standardi.

Podrobnejšo vsebino, členitev in obliko bilance stanja, izkaza prihodkov in odhodkov ter pojasnil k izkazom za uporabnike enotnega kontnega načrta določi minister, pristojen za finance, podrobnejšo vsebino, členitev in obliko bilance stanja in izkaza prihodkov in odhodkov ter pojasnil k izkazom za uporabnike kontnega okvira pa določa računovodski standard.

29. člen

Podatki v bilanci stanja so podlaga za izdelavo premoženjske bilance države.

VI. HRANJENJE KNJIGOVODSKIH LISTIN IN POSLOVNIH KNJIG

30. člen

Knjigovodske listine in poslovne knjige se hranijo v skladu s predpisi, s tem da je minimum hranjenja:

Trajno:

- za letne računovodske izkaze,
- za končne obračune plač zaposlenih,
- za izplačilne liste za obdobja, za katera ni končnih obračunov plač;

10 let:

Statements of revenue and expenditure shall include data on revenues earned and expenditures incurred by the legal person in an accounting period. Revenues arising from public funds and revenues earned by providing public services must be disclosed separately. Expenditures must be broken down so as to indicate the structure of costs by type, as provided by regulations and/or accounting standards.

The detailed contents, breakdown and the form of the balance sheet, the statement of revenue and expenditure and the notes thereto shall be stipulated by the minister responsible for finance for users of the uniform chart of accounts. The detailed contents, classification and the form of the balance sheet, the statement of revenue and expenditure, and the notes thereto shall be laid down by the accounting standards for users of the chart of accounts.

Article 29

Data from balance sheets shall serve as the basis for compiling statements of state assets and liabilities.

VI. RETENTION OF BOOK-KEEPING DOCUMENTS AND BOOKS OF ACCOUNT

Article 30

Book-keeping documents and books of account shall be retained pursuant to the regulations, whereby the retention periods shall be as follows:

Permanent:

- for annual financial statements;
- for final payroll records;
- for payroll vouchers with regard to those periods for which no final payroll records exist.

Ten years:

- za glavno knjigo in dnevnik;

5 let:

- za knjigovodske listine, na podlagi katerih se knjiži,
- za z zakonom predpisane listine,
- za pomožne knjige;

3 leta:

- za knjigovodske listine plačilnega prometa;

2 leti:

- za prodajne in kontrolne bloke,
- za pomožne obračune in podobne knjigovodske listine.

VII. VREDNOTENJE POSTAVK V RAČUNOVODSKIH IZKAZIH

31. člen

Pravne osebe vrednotijo postavke v računovodskih izkazih v skladu z računovodskimi standardi, če ni s tem zakonom ter drugimi predpisi določeno drugače.

32. člen

Opredmetena osnovna sredstva se vrednotijo po nabavni vrednosti oziroma po ocenjeni vrednosti, če nabavna vrednost ni znana.

Zaloge se vrednotijo po izbrani metodi, določeni v skladu z računovodskimi standardi.

Nabavna vrednost sestoji iz nakupne cene, povečane za morebitne davke, stroške prevzema in druge neposredne stroške.

V nabavno vrednost se ne sme všteti tisto, kar presega normalne stroške nakupa oziroma graditve osnovnega sredstva.

Knjigovodska vrednost opredmetenih sredstev ter drugih sredstev pravne osebe ne more biti večja od njihove iztržljive oziroma realne vrednosti.

- for general ledgers and journals.

Five years:

- for book-keeping documents on the basis of which entries are made;
- for documents prescribed by law;
- for subsidiary ledgers.

Three years:

- for book-keeping documents covering payment transactions.

Two years:

- for sales and control slips;
- for auxiliary statements and similar book-keeping documents.

VII. VALUATION OF ITEMS IN FINANCIAL STATEMENTS

Article 31

Legal persons shall value financial statement items in accordance with the accounting standards, unless otherwise provided by this Act and by other regulations.

Article 32

Tangible fixed assets shall be valued at purchase value and, if the purchase value is not known, at the appraised value.

Inventories shall be valued in accordance with a selected method determined pursuant to the accounting standards.

The historical cost shall be made up of the acquisition cost increased by any taxes, acceptance costs and other direct costs.

The historical cost must not include any cost exceeding the normal costs of purchase and/or construction of an asset.

The book value of tangible fixed assets or other assets of a legal person must not exceed their market and/or real value.

33. člen

Za drobni inventar se štejejo opredmetena osnovna sredstva v skladu z računovodskimi standardi.

34. člen

Tuja plačilna sredstva se vrednotijo po srednjem tečaju Banke Slovenije na dan, na katerega se nanaša bilanca stanja.

35. člen

Plemenite kovine in predmeti iz takih kovin se vrednotijo najmanj v znesku, ki izhaja iz cene plemenitih kovin, ki jih določi Banka Slovenije.

VIII. POPIS SREDSTEV IN OBVEZNOSTI DO VIROV SREDSTEV

36. člen

Pravne osebe ob koncu leta obvezno usklajujejo stanje sredstev in obveznosti do virov sredstev z dejanskim stanjem, ugotovljenim s popisom (inventuro).

37. člen

Ob koncu poslovnega leta je potrebno posebej uskladiti obveznosti in terjatve proračunov in pravnih oseb, ki financirajo programe oziroma storitve drugih oseb javnega prava, s prejemniki sredstev iz javnih financ.

38. člen

Ne glede na 36. člen tega zakona pravna oseba lahko popisuje

Article 33

Small inventories shall mean tangible fixed assets in accordance with the accounting standards.

Article 34

Foreign currencies shall be valued at the Bank of Slovenia's middle exchange rate as at the date to which the balance sheet relates.

Article 35

Precious metals and products made from them shall be valued at least at the level of the prices of precious metals fixed by the Bank of Slovenia.

VIII. FINANCIAL INVENTORY-TAKING

Article 36

At the end of the year, legal persons shall be obliged to balance the book value of assets and liabilities with the actual value established during financial inventory-taking.

Article 37

At the end of the fiscal year, the payable and receivable accounts of the budgets and the legal persons financing the programmes and/or services of other legal persons under public law must be separately balanced with receipts from public funds.

Article 38

Notwithstanding Article 36 of this Act, a legal person may take a

knjige, filme, fotografije, arhivsko gradivo, kulturne spomenike, predmete muzejske vrednosti, likovne umetnine in predmete, ki so posebej zaščiteni kot naravne in druge znamenitosti v daljših obdobjih, vendar obdobje med zaporednima popisoma ne sme biti daljše od petih let.

39. člen

Pravne osebe opravijo popis praviloma po stanju na dan 31. decembra.

Izjemoma se opravi popis tudi med letom in sicer ob statusnih spremembah, prenehanju in v drugih primerih, določenih z zakonom.

40. člen

Poročilo o popisu mora obravnavati pristojni organ pravne osebe ter odločiti o načinu odpisa primanjkljajev, knjiženju presežkov, odpisu neplačanih in zastaranih terjatev ter o morebitnem odpisu sredstev v skladu z aktom o ustanovitvi.

Če se ob popisu ugotovi, da so za nastali primanjkljaj, oškodovanja sredstev in neplačane terjatve ter podobno odgovorni delavci, je treba odločiti o potrebnih ukrepih.

Podrobnejša navodila za popis predpiše odgovorna oseba pravne osebe.

IX. ODPISOVANJE NEOPREDMETENIH DOLGOROČNIH SREDSTEV IN OPREDMETENIH OSNOVNIH SREDSTEV

41. člen

Odpis je reden ali izreden.

physical count of books, films, photographs, archive records, cultural property, museum objects, works of art and objects under a preservation order at longer intervals; however, the period between two successive counts must not exceed five years.

Article 39

Legal persons shall, as a rule, conduct financial inventory-taking as at 31 December.

By way of exception, financial inventory-taking may also be conducted during the year, in particular in the event of changes to the status of a person, of the dissolution of a person, and of other events provided by law.

Article 40

Reports on financial inventory-taking must be reviewed by the responsible body of the legal person. Decisions must be taken with regard to the method of writing off a deficit, entering a surplus, writing off prescriptive debt, and the possible writing-off of assets pursuant to the memorandum of association.

If it is established during financial inventory-taking that the employees are responsible for the deficit, damage to assets, overdue claims and the like, decisions must be taken regarding necessary measures.

Detailed instructions for financial inventory-taking shall be laid down by the responsible person of the legal person.

IX. WRITING OFF INTANGIBLE AND TANGIBLE FIXED ASSETS

Article 41

Write-offs shall be either regular or extraordinary.

42. člen

Reden odpis se opravlja v skladu z računovodskimi standardi.

Za proračun, proračunske uporabnike in druge osebe javnega prava predpiše stopnje in način, po katerem se opravlja reden odpis, minister, pristojen za finance.

43. člen

Izreden odpis se opravi v primeru odtujitve ali uničenja opreme in drugih opredmetenih osnovnih sredstev, trajne izločitve iz uporabe, znižanja tržnih cen za istovrstna sredstva ter v primeru skrajšanja predvidene življenjske dobe, ki je bila upoštevana za izračun stopnje za odpis.

Proračunski uporabniki in druge osebe javnega prava morajo za izreden odpis pridobiti soglasje ustanovitelja, če je tako določeno z aktom o ustanovitvi.

44. člen

Odpis opreme in drugih opredmetenih osnovnih sredstev, ki so last Republike Slovenije ali samoupravnih lokalnih skupnosti in jih imajo na podlagi zakonov ali odlokov pravne osebe javnega prava v upravljanju, se izkaže praviloma kot popravek nabavne vrednosti sredstev in v breme virov teh sredstev.

Ne glede na določbe prejšnjega odstavka se odpis opreme in drugih opredmetenih osnovnih sredstev za uporabnike enotnega kontnega načrta iz četrtega odstavka 15. člena tega zakona opravi v breme prihodkov kot strošek amortizacije. V tem primeru morajo osebe javnega prava sredstva obračunane amortizacije, ki se zagotavljajo iz prihodkov za opravljanje javne službe, izkazati ločeno.

Article 42

Regular write-offs shall be made pursuant to the accounting standards.

With regard to the Budget, Budget spending agencies and other legal persons under public law, the rates and methods according to which regular write-offs are made shall be stipulated by the minister responsible for finance.

Article 43

Extraordinary write-offs shall be made in the event of the disposal or destruction of equipment and other tangible fixed assets, their permanent removal from service, a reduction in the market prices for assets of the same type, and a reduction in the planned useful life which was taken into account in the calculation of the write-off rate.

In the event of extraordinary write-offs, Budget spending agencies and other legal persons under public law shall be obliged to obtain the approval of the founder, if thus provided by the memorandum of association.

Article 44

Write-offs of equipment and other tangible fixed assets owned either by the Republic of Slovenia or by self-governing local communities and managed by legal persons under public law pursuant to laws or decrees shall, as a rule, be disclosed as value adjustments and posted to the liabilities side.

Notwithstanding the provision of the preceding paragraph, the write-off of equipment and other tangible fixed assets for users of the uniform chart of accounts referred to in paragraph four of Article 15 of this Act shall be made as a debit against revenues as a depreciation cost. In such event, legal persons under public law shall be obliged to separately disclose the accrued depreciation funds provided from the revenues

intended to provide public services.

45. člen

Drobni inventar se odpiše enkratno v celoti ob nabavi.

Article 45

One-time write-offs of small inventories shall be made in full at the time of their purchase.

X. REVALORIZIRANJE SREDSTEV

X. REVALUATING ASSETS

46. člen

Opredmetena in neopredmetena osnovna sredstva ter kapitalske naložbe v gospodarske družbe in druge pravne osebe, ki vodijo poslovne knjige po določbah zakona o gospodarskih družbah ter zakona o gospodarskih javnih službah, se revalorizirajo ob koncu poslovnega leta na podlagi računovodskih standardov.

Article 46

Tangible and intangible fixed assets and equity investments in companies and other legal persons whose books of account are kept pursuant to the provisions of the Services of General Economic Interest Act shall be revalued at the end of the fiscal year in accordance with the accounting standards.

47. člen

Proračun, proračunski uporabniki in pravne osebe javnega prava za druga sredstva in obveznosti do virov sredstev revalorizacije ne opravljajo, razen če je tako določeno s predpisom ali pogodbo.

Article 47

The Budget, Budget spending agencies and legal persons under public law shall not revalue other assets and liabilities, unless otherwise provided by a regulation or agreement.

48. člen

Revalorizacijski učinek sredstev in obveznosti do virov sredstev izkazujejo proračun, proračunski uporabniki in pravne osebe javnega prava kot povečanje oziroma zmanjšanje lastnih virov sredstev.

Article 48

The Budget, Budget spending agencies and legal persons under public law shall disclose the revaluation effect of assets and liabilities as an increase and/or reduction in own resources.

XI. FINANČNO POSLOVANJE IN PLAČILNI PROMET

XI. FINANCIAL OPERATIONS AND PAYMENT TRANSACTIONS

49. člen

Finančno poslovanje se opravlja v skladu s predpisi in s splošnimi načeli finančnega poslovanja.

Article 49

Financial operations shall be performed pursuant to regulations and the general principles of financial operations.

50. člen

Plačilni promet za pravne osebe javnega prava se praviloma opravlja kot brezgotovinski promet in mora potekati na računu pri pooblaščenih organizaciji za plačilni promet.

XII. PREDLAGANJE IN POŠILJANJE LETNIH POROČIL

51. člen

Pravne osebe do zadnjega dne v mesecu februarju tekočega leta predložijo letno poročilo iz 21. člena tega zakona organizaciji, pooblaščenih za obdelovanje in objavljanje podatkov.

Pravne osebe javnega prava morajo v roku iz prejšnjega odstavka predložiti letno poročilo tudi ministrstvu, v pristojnosti katerega sodi dejavnost, ki jo opravlja pravna oseba in na zahtevo ministrstvu, pristojnemu za finance, razen če ni z drugim zakonom določeno drugače.

Organizacija, pooblaščenah za obdelovanje in objavljanje podatkov, mora podatke iz letnih poročil dati na razpolago vsakomur, ki to zahteva ter mu proti nadomestilu dejanskih stroškov izdati tudi prepis zahtevanih podatkov.

XIII. NALOGE IN ORGANIZACIJA RAČUNOVODSTVA, PRAVICE IN ODGOVORNOSTI POOBLAŠČENIH OSEB

52. člen

Pravne osebe uredijo naloge in organizacijo računovodstva ter pravice in odgovornosti pooblaščenih oseb za razpolaganje z materialnimi in finančnimi sredstvi v pravilniku o računovodstvu.

Article 50

Payments of legal persons under public law shall, as a rule, be made as cashless transactions and must be performed through an account kept at the agency authorised for payment transactions.

XII. DRAWING UP AND SUBMITTING ANNUAL REPORTS

Article 51

Legal persons shall, by the last day of February of the current year, submit the annual reports referred to in Article 21 of this Act to the organisation authorised to process and publish data.

Legal persons under public law shall also be obliged, by the deadline referred to in the preceding paragraph, to submit annual report to the ministry whose responsibilities cover the activities performed by the legal person in question and, if required, to the ministry responsible for finance, unless otherwise provided by another law.

The organisation authorised to process and publish data shall be obliged to make the data from annual reports available to anybody that so requests and, against reimbursement of actual costs, to issue a copy of the data requested.

XIII. ACCOUNTING TASKS AND ORGANISATION, AND THE RIGHTS AND OBLIGATIONS OF AUTHORISED PERSONS

Article 52

Legal persons shall regulate the tasks and organisation of accounting, as well as the rights and obligations of authorised persons with regard to disposing of physical and financial assets, by means of accounting rules.

XIV. RAČUNOVODSKA KONTROLA IN NOTRANJE REVIDIRANJE

53. člen

Kontroliranje podatkov in notranje revidiranje uredijo pravne osebe v skladu s predpisi in računovodskimi standardi.

Notranje revidiranje obvezno organizirajo pravne osebe javnega prava, ki jih določi minister, pristojen za finance, ob upoštevanju obsega sredstev iz javnih financ v prihodkih obračunskega obdobja, če ta presega 100 milijonov tolarjev, oziroma če je ustanovitvena vloga države ali lokalne samoupravne skupnosti višja od 500 milijonov tolarjev. **(prenehal veljati)**

Vlada Republike Slovenije spremeni tolarška zneska iz prejšnjega odstavka, če se pomembneje spremeni razmerje tolarja proti evru po tečaju Banke Slovenije. **(prenehal veljati)**

54. člen

Pravne osebe, ki opravljajo dejavnost gospodarskih javnih služb in so po merilih, določenih za gospodarske družbe, majhne in srednje družbe, ne zagotavljajo revidiranja letnih računovodskih izkazov na podlagi 67. člena zakona o gospodarskih javnih službah (Uradni list RS, št. 32/93).

XV. KAZENSKE DOLOČBE

55. člen

Pravna oseba se kaznuje za prekršek z denarno kaznijo od 100.000 do 6.000.000 tolarjev, če:

1. ne uredi v pravilniku načina sestavljanja knjigovodskih listin, vrste knjigovodskih listin, odgovornosti za sestavo, gibanje in kontrolo knjigovodskih listin ter njihovega hranjenja (4. člen);

XIV. ACCOUNTING SUPERVISION AND INTERNAL AUDITS

Article 53

Legal persons shall arrange the control of data and internal auditing pursuant to the regulations and accounting standards.

Internal audits shall be obligatory for those legal persons under public law determined by the minister responsible for finance, taking into consideration the share of public funds in the person's revenues in the accounting period - that is, if the said share exceeds SIT 100 million and/or if the founding stake of the central or a local government exceeds SIT 500 million. **(Ceased to be in force)**

The Government of the Republic of Slovenia shall change the tolar-denominated amounts referred to in the preceding paragraph, if the rate of the tolar against the euro at the Bank of Slovenia's exchange rate changes significantly. **(Ceased to be in force)**

Article 54

Legal persons providing public services which, according to the criteria set for companies, are small and medium-sized companies, shall not be obliged to arrange the audit of annual financial statements under Article 67 of the Services of General Economic Interest Act (Official Gazette of the Republic of Slovenia [*Uradni list RS*], No. 32/93).

XV. PENALTY PROVISIONS

Article 55

Legal persons shall be fined from SIT 100,000 to SIT 6 million for the offences of:

1. failing to lay down rules with regard to the drawing-up of book-keeping documents, the types of book-keeping documents, and responsibilities concerning the compilation, movement, inspection and

2. ne vodi poslovnih knjig po sistemu dvostavnega knjigovodstva v skladu s 6. členom tega zakona;
 3. vodi poslovne knjige v nasprotju s prvim odstavkom 8. člena tega zakona;
 4. ne zagotovi ločenega spremljanja in prikaza izida poslovanja s sredstvi javnih financ in drugih sredstev za opravljanje javne službe od spremljanja poslovanja s sredstvi, pridobljenimi iz naslova prodaje blaga in storitev na trgu (9. člen);
 5. v poslovnih knjigah ne zagotovi dodatnih podatkov, ki jih predpiše minister, pristojen za finance (10. člen);
 6. računovodski izkazi ne prikazujejo resničnega stanja sredstev in obveznosti do virov sredstev, prihodkov, odhodkov ter presežka oziroma primanjkljaja (20. člen);
 7. ne hrani knjigovodskih listin in poslovnih knjig v skladu s 30. členom tega zakona;
 8. ne vrednoti postavk v računovodskih izkazih v skladu z računovodskimi standardi (31. člen);
 9. ne vrednoti opredmetenih osnovnih sredstev v skladu z določbami tega zakona (32. člen);
 10. ne šteje med drobni inventar opredmetenih osnovnih sredstev v skladu z računovodskimi standardi (33. člen);
 11. ne vrednoti tujih plačilnih sredstev po srednjem tečaju Banke Slovenije v skladu z določbami 34. člena tega zakona;
 12. ne vrednoti plemenitih kovin in predmetov iz takih kovin na podlagi cen, ki jih določi Banka Slovenije (35. člen);
 13. ne uskladi popisa sredstev in obveznosti do virov sredstev z dejanskim stanjem, ugotovljenim s popisom (36. člen);
 14. ob koncu poslovnega leta ne uskladi obveznosti in terjatev v skladu z določbami 37. člena tega zakona;
 15. ne izda navodil za popis (tretji odstavek 40. člena);
 16. v roku ne predloži letnega poročila organizaciji, pooblaščen za obdelovanje in objavljanje podatkov, ministrstvu, v pristojnost katerega sodi dejavnost, ki jo opravlja pravna oseba in na zahtevo ministrstvu, pristojnemu za finance (51. člen);
 17. ne uredi nalog in organizacije računovodstva in odgovornosti pooblaščenih oseb v pravilniku (52. člen);
- retention of book-keeping documents (Article 4);
 2. failing to keep their books of account according to the double-entry system pursuant to Article 6;
 3. keeping their books of account in contravention of paragraph one of Article 8 of this Act;
 4. failing to ensure the monitoring of operations and the evaluation of performance with regard to public funds and other funds intended for the performance of public services separately from the monitoring of transactions in funds acquired from the purchase of goods and services on the market (Article 9);
 5. failing to disclose additional data prescribed by the minister responsible for finance (Article 10);
 6. failing to give in their financial statements a true and fair view of assets and liabilities, revenues, expenditures and surpluses and/or deficits (Article 20);
 7. failing to retain book-keeping documents and books of account pursuant to Article 30 of this Act;
 8. failing to value financial statement items in accordance with the accounting standards (Article 31);
 9. failing to value tangible fixed assets pursuant to the provisions of this Act (Article 32);
 10. failing to include tangible fixed assets within small inventories in accordance with the accounting standards;
 11. failing to value foreign currencies at the Bank of Slovenia's middle exchange rate pursuant to the provisions of Article 34 of this Act;
 12. failing to value precious metals and products made from them on the basis of the prices fixed by the Bank of Slovenia (Article 35);
 13. failing to balance the book value of assets and liabilities with the actual value established during financial inventory-taking (Article 36);
 14. failing, at the end of the fiscal year, to balance the payable and receivable accounts pursuant to the provisions of Article 37 of this Act;
 15. failing to issue instructions for a financial inventory-taking (paragraph three of Article 40);
 16. failing to submit annual report by the set deadline to the organisation authorised to process and publish data, to the ministry whose responsibilities cover the activities performed by the legal person in question and, if required, to the ministry responsible for finance (Article 51);
 17. failing to regulate accounting tasks and organisation, as well as the rights and obligations of authorised persons, by means of accounting

18. ne organizira notranjega revidiranja (drugi odstavek 53. člena).

Z denarno kaznijo od 10.000 do 500.000 tolarjev se kaznuje za prekršek tudi odgovorna oseba pravne osebe, ki stori dejanje iz prejšnjega odstavka.

XVI. PREHODNE IN KONČNE DOLOČBE

56. člen

Uskladitev računovodskih evidenc s tem zakonom se opravi po stanju na dan 1. 1. 2000.

Pravilnik iz 4. in 52. člena tega zakona so dolžne pravne osebe sprejeti najkasneje v 90 dneh po uveljavitvi tega zakona.

Navodilo za uskladitev računovodskih evidenc za uporabnike enotnega kontnega načrta izda minister, pristojen za finance, za uporabnike kontnega okvira pa Slovenski inštitut za revizijo v soglasju z ministrom, pristojnim za finance, v 30 dneh po uveljavitvi tega zakona.

Slovenski inštitut za revizijo izda računovodske standarde iz 2. člena tega zakona najpozneje v 30 dneh po uveljavitvi tega zakona.

57. člen

Do sprejema posebnega predpisa opravlja naloge organizacije, pooblaščne za obdelovanje in objavljane podatkov po tem zakonu, Agencija Republike Slovenije za plačilni promet.

58. člen

Minister, pristojen za finance, predpiše akte na podlagi 13., 15.,

rules (Article 52);

18. failing to arrange internal audits (paragraph two of Article 53).

The responsible person of a legal person shall also be fined from SIT 10,000 to SIT 500,000 for the offences referred to in the preceding paragraph.

XVI. TRANSITIONAL AND FINAL PROVISIONS

Article 56

The adjustment of accounting records with this Act shall be made as at 1 January 2000.

Legal persons shall be obliged to adopt the rules referred to in Articles 4 and 52 no later than 90 days after the entry into force of this Act.

No later than 30 days after the entry into force of this Act, instructions for the adjustment of accounting records to be used by users of the uniform chart of accounts shall be issued by the minister responsible for finance, and the instructions for users of the chart of accounts shall be issued by the Slovenian Institute of Auditors, in agreement with the minister responsible for finance.

The Slovenian Institute of Auditors shall issue the accounting standards referred to in Article 2 of this Act no later than 30 days after the entry into force of this Act.

Article 57

In the period prior to the adoption of a special regulation, the tasks of the organisation authorised to process and publish data pursuant to this Act shall be performed by the Agency of the Republic of Slovenia for Payments.

Article 58

The minister responsible for finance shall issue the regulations

28., 42. in 53. člena tega zakona najpozneje v 30 dneh po uveljavitvi tega zakona.

59. člen

Z dnem, ko se prične uporabljati ta zakon, se preneha uporabljati zakon o računovodstvu (Uradni list SFRJ, št. 13/89, 35/89, 42/90, 61/90 in Uradni list SRS, št. 42/90).

Z dnem uporabe tega zakona, zadruge prenehajo uporabljati zakon o računovodstvu (Uradni list SFRJ, št. 13/89, 35/89, 42/90, 61/90 in Uradni list SRS, št. 42/90) in s tem dnem uporabljajo zakon o gospodarskih družbah za vodenje poslovnih knjig in izdelavo letnih poročil.

Uskladitev računovodskih evidenc iz prejšnjega odstavka opravijo zadruge v skladu z navodili, ki jih v 30 dneh po uveljavitvi tega zakona izda Slovenski inštitut za revizijo v soglasju z Zadružno zvezo Slovenije.

60. člen

Ta zakon začne veljati petnajsti dan po objavi v Uradnem listu Republike Slovenije, uporablja pa se od 1.1.2000.

under Articles 13, 15, 28, 42 and 53 of this Act no later than 30 days after the entry into force of this Act.

Article 59

On the day this Act enters into force, the Accounting Act (Official Gazette of the Socialist Federal Republic of Yugoslavia [*Uradni list SFRJ*], Nos 13/89, 35/89, 42/90, 61/ 90 and Official Gazette of the Socialist Republic of Slovenia [*Uradni list SRS*], No. 42/90) shall cease to be in force.

On the day this Act enters into force, cooperatives shall cease to apply the Accounting Act (Official Gazette of the Socialist Federal Republic of Yugoslavia [*Uradni list SFRJ*], Nos 13/89, 35/89, 42/90, 61/ 90 and Official Gazette of the Socialist Republic of Slovenia [*Uradni list SRS*], No. 42/90) and shall, with regard to the keeping of their books of account and the compilation of annual reports, start to apply the Companies Act.

Cooperatives shall carry out the adjustment of their accounting records referred to in the preceding paragraph in accordance with the instructions to be issued by the Slovenian Institute of Auditors, in agreement with the Cooperative Union of Slovenia, no later than 30 days after the entry into force of this Act.

Article 60

This Act shall enter into force on the fifteenth day following its publication in the Official Gazette of the Republic of Slovenia, and shall apply from 1 January 2000.