



AKTIVA SISTEM doo

THE PRICE LIST FOR ACCOUNTING SERVICES

A. PRICE LIST

1. ACCOUNTING SERVICES

Entry and processing of accounting and bookkeeping data, keeping of business books and preparation of financial statements (final account), calculation of salaries and other personal income

LLC in VAT

LLC outside VAT

Entrepreneur in VAT

Entrepreneur outside VAT

Entrepreneur – flat-rate taxation

LLC – activity paused

Entrepreneur – activity paused

Price from
the Contract

2. OTHER SERVICES – *price depends on volume* – indicative prices

2.1 - creating an extraordinary financial report

the trial balance without final entries - only analysis	1/4 price under 1
the trial balance with the final entries	2/4 price under 1
the trial balance plus the balance sheet and income statement account	3/4 price under 1
the trial balance plus all balances/forms - BS, PL, TF, TPF	4/4 price under 1

2.2 – repeated/extraordinary payroll calculation at the client's request	2,5 EUR/person (minimum 15 EUR)
2.3 - recalculation of VAT due to failure to submit documentation or failure to provide relevant information by the Client	20% of the currently contracted monthly service price
2.4 – filling in statistical report	20 - 50 EUR
2.5 - obtaining tax and other certificates from state bodies	10 - 100 EUR

B. ADDITIONAL EXPLANATIONS OF INDIVIDUAL PRICE LIST ELEMENTS

1. Accounting services

Entry into computers and processing by computers of accounting and bookkeeping data, financial and/or material and material bookkeeping data, after the Agency's experts have determined the method of their posting, ie processing. This part of the work can be done by the Client (a person hired by the Client), and also by other legal entity or entrepreneur, in which case the Client pays the service (regardless of this price list) to the service provider;

This service also includes the keeping of all accounting records on the principle of double bookkeeping, in particular: general ledger, all analytical bookkeeping (customers, suppliers, advances, fixed assets) and material and material bookkeeping.

The price of this service is always included in the preparation of the financial report, except when the Agency takes over bookkeeping for a Client who has already running the business, in which case such Client for the preparation of the financial report is charged as much as 1/12 of the monthly price of the basic accounting service multiplied with the number of months he was not a Client of the Agency during the year for which the financial report is preparing. This implements the principle that, practically, by paying a monthly price for a service, every time is paid 1/12 for making the financial report. For Clients who cease their business during the year, the preparation of the financial report is charged as much as 1/12 as they did not pay for the accounting service, which corresponds to the remaining number of months in the business year.

Newly established Clients, regardless of the number of months of business in the business year, if they use the Agency's accounting service from the beginning, do not pay separately for the preparation of the final account;

Accounting service includes VAT and all other tax records, as well as the calculation of salaries and other personal income and associated activities.

2. Other services

2.1 – Creating an extraordinary financial report

Referring to the preparation of an extraordinary financial report during the year, either because a Client wants to look precisely own business for making business decisions, either because a client's financial report is required by a government institution, fund or bank, at the request of a Client the Agency does financial report with different levels of detail as:

1. The trial balance without final entries – only analysis - refers to making financial report in such way that along with a Client the Agency analyzes all positions of assets and sources of funds (assets and liabilities) presenting an approximation of what could be the financial result based on currently done bookkeeping entries;
2. The trial balance with the final entries - refers to making financial report, apart from posting and analyzing all positions of assets and sources of assets (assets and liabilities), up to the date of making the financial report, all calculations are also taken into account: depreciation, trade goods, production, earnings and all other personal income as well as calculations and calculations of all other expenses and income for the period for which the financial report is being drawn up
3. The trial balance plus the balance sheet and income statement account - refers to the preparation of the financial report described above, and also filling in the prescribed forms of the balance sheet and income statement;
4. The trial balance plus all balances/forms - BS, PL, TF, TPF - refers to the preparation of the financial report described above, and also filling in the prescribed forms of tax balance and income tax.

2.2 – repeated/extraordinary payroll at the Client's request

An extraordinary payroll is considered whatever it is caused, fe by: the Client's desire to pay a down payment or other partial payment, a statutory change in the guaranteed wage or a minimum base when the change is retroactively applied or the Client has not timely completed salary on its order, and in the meantime it changes guaranteed wage or minimum base, and any other extraordinary or repetead payroll.

C. TERMS AND CONDITIONS OF PAYMENT

1. Prices of accounting services are contracted and stated in euros, and payments are in dinars according to the market exchange rate for dinars on the day of paying for the service.
2. If a Client pays the service on their own initiative, based on a contract, based on issued invoices or other information that the Agency provided to him and the implement exchange rate lower than the sales market exchange rate on the payment day, the Agency will calculate how much is the difference, turn it into euros and add it to the invoice for the following month along with additional, subsequent and special accounting services. If the aforementioned difference is higher than 10% of the Client's obligations for that month, the Agency reserves the right to require payment of such differences in the deadlines for the payment of services for the current month.
3. The accounting services are paying monthly in advance. The deadline for payment of services is the 5th of the month for which the service is paying, except for additional services that are paying by the end of the month, along with the price of basic services for the next month.

This price list is effective from 01.01.2020.

Compliance with Price list is given:

Agency

Client

_____ Broj: _____

_____ Broj: _____