

APPROVED

by Resolution No. 1 of 18 December 2003 of the Standards Board of the Public Establishment the Institute of Accounting of the Republic of Lithuania

2 BUSINESS ACCOUNTING STANDARD „BALANCE SHEET“

Version effective as from 26 November 2006 (“Valstybės žinios” (Official Gazette), 2004, No. 20-616; 2004, No. 180-6696; 2005, No. 126 (correction); No. 127-4597; No. 130 (correction); 2006, No. 127-4880).

I. GENERAL PROVISIONS

1. The objective of this Standard is to set out how information about an entity’s assets, equity and liabilities shall be presented, classified and disclosed.

2. This Standard establishes a procedure of preparing a balance sheet and provides standard forms except for consolidated balance sheets. Standard balance sheet forms are presented in the annexes to this Standard:

2.1. forms for all entities, except for those specified in paragraphs 2.2 and 2.3, are in Annexes 1 and 2;

2.2. forms for entities, whose typical activities are cultivation of biological assets, production and treatment of agricultural produce, processing of agricultural produce of own production and treatment, thereafter referred to as agricultural entities, are in Annexes 3 and 4;

2.3. a form for state and municipal enterprises is in Annex 5.

II. KEY DEFINITIONS

Provision – a liability of uncertain amount or timing that can be estimated reliably.

Balance sheet – a financial statement presenting all assets, equity and liabilities of an entity as of the last day of the reporting period.

Balance sheet date – the last day of the reporting period.

Biological assets – plants and animals.

Non-current asset – an asset used by an entity for a period longer than one year in order to obtain economic benefits.

Non-current liability – a liability expected to be settled by an entity later than within one year after the balance sheet date.

Liability – an obligation arising from performed economic transactions or other events, which will require future settlement and the amount of which can be measured reliably.

Annual financial statements - financial statements prepared on the basis of the generalized data for the financial year of an entity.

Equity – a portion of entity’s assets remaining after deducting all its liabilities from all its assets.

Revaluation reserve (results) – changes in equity resulting from revaluation of non-current tangible and financial assets.

Reserve – a temporary (specified) restriction of profit use intended for purposes set by owners.

Current liability – a liability expected to be settled by an entity within one year after the balance sheet date or within one operating cycle of the entity.

Current asset – an asset used by an entity within one year or within one operating cycle of the entity in order to obtain economic benefits.

Assets - tangible, intangible and financial resources managed, used and (or) disposed by an entity in order to obtain economic benefits from such use.

Operating cycle – a period between buying inventories for operations and their realisation in cash or other instruments readily convertible into cash.

III. ASSETS AND LIABILITIES

3. Information in the balance sheet shall present fairly assets, equity and liabilities of an entity at the balance sheet date.

4. In the balance sheet assets and liabilities are classified as current and non-current.

5. Non-current assets include intangible, tangible, financial and other assets meeting the definition of non-current assets.

6. Agricultural entities shall present biological assets as a separate item. If other entities have biological assets and their amount is material, they shall present such assets as a separate item in the balance sheet. This item is inserted between non-current assets and current assets because due to specific characteristics of such assets they are attributed neither to non-current nor to current assets.

7. In the balance sheet biological assets are presented in accordance with the requirements of 17 Business Accounting Standard “Biological Assets”.

8. Current assets are assets expected to be realised or used within one year after the balance sheet date or within one normal operating cycle of an entity. Current assets include inventories, contracts in progress, amounts receivable within one year, cash and cash equivalents of unlimited period of use, and other assets meeting the definition of current assets.

9. Non-current liabilities are liabilities expected to be settled later than within one year after the balance sheet date. Non-current liabilities include entity’s debts and liabilities to trade partners, credit institutions, public authorities, other legal and natural persons. Non-current liabilities also include short-term loans if their maturity is extended or if a refinancing agreement for a period exceeding one year is concluded with regard to these loans.

10. Current liabilities are liabilities expected to be settled within one operating cycle of an entity or within one year after the balance sheet date. Current liabilities include entity’s debts and liabilities to trade partners, credit institutions, public authorities, other legal and natural persons. Current liabilities also include portions of long-term debts or liabilities, which will have to be settled within a year.

IV. CLASSIFYING INFORMATION IN THE BALANCE SHEET

11. Information in the balance sheet is presented as follows:

11.1. A. Non-current assets;

11.2. I. Intangible assets;

11.3. II. Tangible assets;

11.4. III. Financial assets;

11.5. IV. Other non-current assets;

11.6. B. Current assets;

11.7. I. Inventories, prepayments and contracts in progress;

11.8. II. Amounts receivable within a year;

11.9. III. Other current assets;

11.10. IV. Cash and cash equivalents;

11.11. C. Equity;

- 11.12. I. Capital;
- 11.13. II. Revaluation reserve (results);
- 11.14. III. Reserves;
- 11.15. IV. Retained earnings (losses);
- 11.16. D. Grants and subsidies;
- 11.17. E. Amounts payable and liabilities;
- 11.18. I. Non-current amounts payable and liabilities;
- 11.19. II. Current amounts payable and liabilities.

12. The balance sheet items specified in paragraph 11 of this Standard are compulsory; they shall be presented even if they have zero totals, excluding exceptions set in paragraphs 29 and 30 of this Standard. Balance sheet items included in standard forms may be supplemented with other line items. Interim items indicated in standard forms may be skipped if they are equal to zero.

V. NON-CURRENT ASSETS

13. Non-current assets include intangible, tangible, financial and other assets that meet the definition of non-current assets.

14. Intangible assets are identifiable non-monetary assets without physical substance held for use in production or supply of goods or services, for administrative purposes or for rent to others. In the balance sheet intangible assets are stated at their book value. Requirements for intangible assets accounting are established by 13 Business Accounting Standard “Non-current Intangible Assets”.

15. Tangible assets are assets with physical substance held by an entity for use in production or supply of goods or services, for administrative purposes or for rent to others. In the balance sheet tangible assets, except for investment property, are stated at their book value. Investment property in the balance sheet is stated at its acquisition cost less any accumulated depreciation and any impairment losses, or at its fair value. Requirements for tangible assets accounting are established by 12 Business Accounting Standard “Non-current Tangible Assets”.

16. Financial assets item contains information about non-current financial assets. Requirements for financial assets accounting are established by 18 Business Accounting Standard “Financial Assets and Financial Liabilities”.

17. Other non-current assets item includes deferred tax assets and other non-current assets not included in preceding non-current assets items. Requirements for deferred tax assets accounting are established by 24 Business Accounting Standard “Income Tax”.

VI. CURRENT ASSETS

18. Current assets item includes inventories, prepayments and contracts in progress, amounts receivable within one year, other current assets and cash and cash equivalents.

19. Inventories are recorded at the lower of cost of purchase (conversion) and net realisable value. Requirements for inventories accounting are established by 9 Business Accounting Standard “Inventories”.

20. Amounts receivable within one year are presented in accordance with the requirements of 18 Business Accounting Standard “Financial Assets and Financial Liabilities”.

21. Other current assets item includes current financial assets and other current assets not included into other items.

22. Cash and cash equivalents item includes cash on hand and in bank in different currencies, and cash equivalents.

23. Accrued income is presented in amounts receivable items, and deferred charges are presented in prepayments items. If the amounts of accrued income and deferred charges are material, they may be presented in separate line items and explained in explanatory notes to financial statements.

VII. EQUITY

24. Equity item includes capital, revaluation reserve (results), reserves and retained earnings (losses). Requirements for equity accounting are established by 8 Business Accounting Standard "Equity".

25. Capital item includes subscribed authorised capital specifying the outstanding part of authorised capital, share premium and own shares.

26. Revaluation reserve (results) item includes revaluations of non-current tangible assets and financial assets.

27. Reserves item includes reserves formed from distributable profit.

28. Retained earnings (losses) item presents profit earned in the current and previous reporting periods which has not been distributed yet, or uncovered losses.

29. Agricultural and co-operative entities, which neither have authorised capital, share premium, own shares and revaluation reserve nor form legal reserve, instead of these items present fixed and emergency (reserve) capital in equity item.

30. In their equity item state and municipal enterprises present the entity owner's capital and capital corresponding to assets, which under laws can be owned only by the State, instead of authorised capital, share premium and own shares.

VIII. GRANTS AND SUBSIDIES

31. This item includes grants and subsidies. Requirements for grants and subsidies accounting are established by 21 Business Accounting Standard "Grants and Subsidies".

IX. AMOUNTS PAYABLE AND LIABILITIES

32. Amounts payable and liabilities item includes amounts payable within and after one year, provisions and other liabilities. Requirements for liabilities accounting are established by 18 Business Accounting Standard "Financial Assets and Financial Liabilities". Requirements for provisions accounting are established by 19 Business Accounting Standard "Provisions, Contingent Liabilities and Contingent Assets and Events after the Balance Sheet Date".

33. Amounts payable after one year are liabilities expected to be settled within the period exceeding 12 months after the balance sheet date.

34. Provisions are liabilities of uncertain amount or timing, which are expected or certain at the balance sheet date and can be reliably estimated.

35. Amounts payable within one year are liabilities expected to be settled within the period shorter than 12 months after the balance sheet date.

36. Accrued expenses are recorded in other liabilities items, and deferred income - in prepayments items. If accrued expenses and deferred income amounts are material, they may be presented in separate line items and explained in explanatory notes to financial statements.

X. FINAL PROVISIONS

27. This Standard shall be effective for financial statements covering periods beginning on or after 1 January 2004. A standard balance sheet form for state and municipal enterprises presented in

Annex 5 to this Standard shall be used by state and municipal enterprises for financial statements covering periods beginning on or after 1 January 2006.

Annex 1
to 2 Business Accounting Standard
“ Balance Sheet”

(Standard Form of Complete Balance Sheet)

(entity name)

(entity identification number, address, other information)

APPROVED
Minutes No.....
..... 20

BALANCE SHEET _____
(reporting period)

.....No.
(reporting date)

Reporting currency, specify degree of accuracy

	ASSETS	Comment No.	Financial year	Previous financial year
A.	NON-CURRENT ASSETS			
I.	INTANGIBLE ASSETS			
I.1.	Development work			
I.2.	Goodwill			
I.3.	Licences and patents			
I.4.	Computer software			
I.5.	Other intangible assets			
II.	TANGIBLE ASSETS			
II.1.	Land			
II.2.	Buildings and construction			
II.3.	Plant and machinery			
II.4.	Vehicles			
II.5.	Equipment			
II.6.	Construction in progress			
II.7.	Other tangible assets			
II.8.	Investment property			
II.8.1.	Land			
II.8.2.	Buildings			
III.	FINANCIAL ASSETS			
III.1.	Investments in subsidiaries and associates			
III.2.	Loans to subsidiaries and associates			
III.3.	Amounts receivable after one year			
III.4.	Other financial assets			

IV.	OTHER NON-CURRENT ASSETS			
IV.1.	Deferred tax assets			
IV.2.	Other non-current assets			
B.	CURRENT ASSETS			
I.	INVENTORIES, PREPAYMENTS AND CONTRACTS IN PROGRESS			
I.1.	Inventories			
I.1.1.	Raw materials and components			
I.1.2.	Work in progress			
I.1.3.	Finished products			
I.1.4.	Goods for resale			
I.2.	Prepayments			
I.3.	Contracts in progress			
II.	AMOUNTS RECEIVABLE WITHIN ONE YEAR			
II.1.	Trade debtors			
II.2.	Amounts receivable from subsidiaries and associates			
II.3.	Other amounts receivable			
III.	OTHER CURRENT ASSETS			
III.1.	Current investments			
III.2.	Time deposits			
III.3.	Other current assets			
IV.	CASH AND CASH EQUIVALENTS			
	TOTAL ASSETS:			
	EQUITY AND LIABILITIES	Comment No.	Financial year	Previous financial year
C.	EQUITY			
I.	CAPITAL			
I.1.	Authorised (subscribed)			
I.2.	Subscribed uncalled authorised capital (-)			
I.3.	Share premium			
I.4.	Own shares (-)			
II.	REVALUATION RESERVE (RESULTS)			
III.	RESERVES			
III.1.	Legal reserve			
III.2.	Reserve for acquiring own shares			
III.3.	Other reserves			
IV.	RETAINED EARNINGS (LOSSES)			
IV.1.	Profit (loss) of the reporting year			
IV.2.	Profit (loss) of the previous years			
D.	GRANTS AND SUBSIDIES			
E.	AMOUNTS PAYABLE AND LIABILITIES			
I.	NON-CURRENT AMOUNTS PAYABLE AND			

	LIABILITIES			
I.1.	Financial debts			
I.1.1.	Leases and similar liabilities			
I.1.2.	To credit institutions			
I.1.3.	Other financial debts			
I.2.	Trade amounts payable			
I.3.	Received prepayments			
I.4.	Provisions			
I.4.1.	For covering liabilities and claims			
I.4.2.	For pensions and similar obligations			
I.4.3.	Other provisions			
I.5.	Deferred tax liabilities			
I.6.	Other amounts payable and non-current liabilities			
II.	CURRENT AMOUNTS PAYABLE AND LIABILITIES			
II.1.	Current portion of long-term debts			
II.2.	Financial debts			
II.2.1.	To credit institutions			
II.2.2.	Other debts			
II.3.	Trade amounts payable			
II.4.	Received prepayments			
II.5.	Income tax liabilities			
II.6.	Liabilities related to employment relations			
II.7.	Provisions			
II.8.	Other amounts payable and current liabilities			
	TOTAL EQUITY AND LIABILITIES			

(title of the head of entity administration)

(signature)

(name, surname)

Annex 2
to 2 Business Accounting Standard
“Balance Sheet”

(Standard Form of Condensed Balance Sheet)

(entity name)

(entity identification number, address, other information)

APPROVED
Minutes No.....
..... 20 ...

BALANCE SHEET _____
(reporting period)

..... No.
(reporting date)

Reporting currency, specify degree of accuracy

	ASSETS	Comment No.	Financial year	Previous financial year
A.	NON-CURRENT ASSETS			
I.	INTANGIBLE ASSETS			
II.	TANGIBLE ASSETS			
III.	FINANCIAL ASSETS			
IV.	OTHER NON-CURRENT ASSETS			
B.	CURRENT ASSETS			
I.	INVENTORIES, PREPAYMENTS AND CONTRACTS IN PROGRESS			
II.	CURRENT AMOUNTS RECEIVABLE			
III.	OTHER CURRENT ASSETS			
IV.	CASH AND CASH EQUIVALENTS			
	TOTAL ASSETS:			
	EQUITY AND LIABILITIES			
C.	EQUITY			
I.	CAPITAL			
II.	REVALUATION RESERVE (RESULTS)			
III.	RESERVES			
IV.	RETAINED EARNINGS (LOSSES)			
D.	GRANTS AND SUBSIDIES			
E.	AMOUNTS PAYABLE AND LIABILITIES			

I.	NON-CURRENT AMOUNTS PAYABLE AND LIABILITIES			
II.	CURRENT AMOUNTS PAYABLE AND LIABILITIES			
	TOTAL EQUITY AND LIABILITIES:			

(title of the head of entity administration)

(signature)

(name, surname)

Annex 3
to 2 Business Accounting Standard
“Balance Sheet”

(Standard Form of Complete Balance Sheet for Agricultural Entities)

(entity name)

(entity identification number, address, other information)

APPROVED
Minutes No.....
..... 20

BALANCE SHEET _____

(Reporting period)

.....No.

(reporting date)

Reporting currency, specify degree of accuracy

	ASSETS	Comment No.	Financial year	Previous financial year
A.	NON-CURRENT ASSETS			
I.	INTANGIBLE ASSETS			
I.1.	Development work			
I.2.	Goodwill			
I.3.	Licences and patents			
I.4.	Computer software			
I.5.	Other intangible assets			
II.	TANGIBLE ASSETS			
II.1.	Land			
II.2.	Buildings and construction			
II.3.	Plant and machinery			
II.4.	Vehicles			
II.5.	Equipment			
II.6.	Construction in progress			
II.7.	Other tangible assets			
II.8.	Investment property			
II.8.1.	Land			
II.8.2.	Buildings			
III.	FINANCIAL ASSETS			
III.1.	Investments in subsidiaries and associates			
III.2.	Loans to subsidiaries and associates			
III.3.	Amounts receivable after one year			
III.4.	Other financial assets			

IV.	OTHER NON-CURRENT ASSETS			
IV.1.	Deferred tax assets			
IV.2.	Other non-current assets			
G.	BIOLOGICAL ASSETS			
I.	PERENNIAL SEEDLINGS			
II.	LIVESTOCK AND OTHER ANIMALS			
II.1.	Productive and draught livestock			
II.2.	Livestock being raised and fed			
III.	CROPS			
B.	CURRENT ASSETS			
I.	INVENTORIES, PREPAYMENTS AND CONTRACTS IN PROGRESS			
I.1.	Inventories			
I.1.1.	Raw materials and components			
I.1.2.	Work in progress			
I.1.3.	Finished products			
I.1.3.1.	Agricultural produce			
I.1.3.2.	Other products			
I.1.4.	Goods for resale			
I.2.	Prepayments			
I.3.	Contracts in progress			
II.	AMOUNTS RECEIVABLE WITHIN ONE YEAR			
II.1.	Trade debtors			
II.2.	Amounts receivable from subsidiaries and associates			
II.3.	Other amounts receivable			
III.	OTHER CURRENTS ASSETS			
III.1.	Current investments			
III.2.	Time deposits			
III.3.	Other current assets			
IV.	CASH AND CASH EQUIVALENTS			
	TOTAL ASSETS:			
	EQUITY AND LIABILITIES	Comment No.	Financial year	Previous financial year
C.	EQUITY			
I.	CAPITAL			
I.1.	Authorised (subscribed) or fixed			
I.2.	Subscribed uncalled authorised capital (-)			
I.3.	Share premium			
I.4.	Own shares (-)			
II.	REVALUATION RESERVE (RESULTS)			
III.	RESERVES			
III.1.	Legal reserve or emergency (reserve) capital			

III.2.	Reserve for acquiring own shares			
III.3.	Other reserves			
IV.	RETAINED EARNINGS (LOSSES)			
IV.1.	Profit (loss) of the reporting year			
IV.2.	Profit (loss) of the previous years			
D.	GRANTS AND SUBSIDIES			
E.	AMOUNTS PAYABLE AND LIABILITIES			
I.	NON-CURRENT AMOUNTS PAYABLE AND LIABILITIES			
I.1.	Financial debts			
I.1.1.	Leases and similar liabilities			
I.1.2.	To credit institutions			
I.1.3.	Other financial debts			
I.2.	Trade amounts payable			
I.3.	Received prepayments			
I.4.	Provisions			
I.4.1.	For covering liabilities and claims			
I.4.2.	For pensions and similar obligations			
I.4.3.	Other provisions			
I.5.	Deferred tax liabilities			
I.6.	Other amounts payable and non-current liabilities			
II.	CURRENT AMOUNTS PAYABLE AND LIABILITIES			
II.1.	Current portion of long-term debts			
II.2.	Financial debts			
II.2.1.	To credit institutions			
II.2.2.	Other debts			
II.3.	Trade amounts payable			
II.4.	Received prepayments			
II.5.	Income tax liabilities			
II.6.	Liabilities related to employment relations			
II.7.	Provisions			
II.8.	Other amounts payable and current liabilities			
	TOTAL EQUITY AND LIABILITIES			

(title of the head of entity administration)

(signature)

(name, surname)

Annex 4
to 2 Business Accounting Standard
“Balance Sheet”

(Standard Form of Condensed Balance Sheet for Agricultural Entities)

(entity name)

(entity identification number, address, other information)

APPROVED
Minutes No.....
..... 20 ...

BALANCE SHEET _____
(reporting period)

..... No.
(reporting date)

Reporting currency, specify degree of accuracy

	ASSETS	Comment No.	Financial year	Previous financial year
A.	NON-CURRENT ASSETS			
I.	INTANGIBLE ASSETS			
II.	TANGIBLE ASSETS			
III.	FINANCIAL ASSETS			
IV.	OTHER NON-CURRENT ASSETS			
G.	BIOLOGICAL ASSETS			
I.	PERENNIAL PLANTING			
II.	ANIMALS			
III.	CROPS			
B.	CURRENT ASSETS			
I.	INVENTORIES, PREPAYMENTS AND CONTRACTS IN PROGRESS			
II.	CURRENT AMOUNTS RECEIVABLE			
III.	OTHER CURRENT ASSETS			
IV.	CASH AND CASH EQUIVALENTS			
	TOTAL ASSETS:			
	EQUITY AND LIABILITIES			
C.	EQUITY			
I.	CAPITAL			
II.	REVALUATION RESERVE (RESULTS)			

III.	RESERVES			
IV.	RETAINED EARNINGS (LOSSES)			
D.	GRANTS AND SUBSIDIES			
E.	AMOUNTS PAYABLE AND LIABILITIES			
I.	NON-CURRENT AMOUNTS PAYABLE AND LIABILITIES			
II.	CURRENT AMOUNTS PAYABLE AND LIABILITIES			
	TOTAL EQUITY AND LIABILITIES:			

(title of the head of entity administration)

(signature)

(name, surname)

Annex 5
to 2 Business Accounting Standard
“Balance Sheet”

(Standard Form of Balance Sheet for State and Municipal Enterprises)

(entity name)

(entity identification number, address, other information)

APPROVED
Minutes No.....
..... 20

BALANCE SHEET _____

(reporting period)

.....No.

(reporting date)

Reporting currency, specify degree of accuracy

	ASSETS	Comment No.	Financial year	Previous financial year
A.	NON-CURRENT ASSETS			
I.	INTANGIBLE ASSETS			
I.1.	Development work			
I.2.	Goodwill			
I.3.	Licences and patents			
I.4.	Computer software			
I.5.	Other intangible assets			
II.	TANGIBLE ASSETS			
II.1.	Land			
II.2.	Buildings and construction			
II.3.	Plant and machinery			
II.4.	Vehicles			
II.5.	Equipment			
II.6.	Construction in progress			
II.7.	Other tangible assets			
II.8.	Investment property			
II.8.1.	Land			
II.8.2.	Buildings			
III.	FINANCIAL ASSETS			
III.1.	Amounts receivable after one year			
III.2.	Other financial assets			
IV.	OTHER NON-CURRENT ASSETS			
IV.1.	Deferred tax assets			

IV.2.	Other non-current assets			
B.	CURRENT ASSETS			
I.	INVENTORIES, PREPAYMENTS AND CONTRACTS IN PROGRESS			
I.1.	Inventories			
I.1.1.	Raw materials and components			
I.1.2.	Work in progress			
I.1.3.	Finished products			
I.1.4.	Goods for resale			
I.2.	Prepayments			
I.3.	Contracts in progress			
II.	AMOUNTS RECEIVABLE WITHIN ONE YEAR			
II.1.	Trade debtors			
II.2.	Other amounts receivable			
III.	OTHER CURRENTS ASSETS			
III.1.	Current investments			
III.2.	Time deposits			
III.3.	Other current assets			
IV.	CASH AND CASH EQUIVALENTS			
	TOTAL ASSETS:			
	EQUITY AND LIABILITIES	Comment No.	Financial year	Previous financial year
C.	EQUITY			
I.	OWNER'S CAPITAL			
II.	CAPITAL CORRESPONDING TO ASSETS, WHICH UNDER LAWS CAN BE OWNED ONLY BY THE STATE			
III.	REVALUATION RESERVE (RESULTS)			
IV.	RESERVES			
IV.1.	Legal reserve or emergency (reserve) capital			
IV.2.	Other reserves			
V.	RETAINED EARNINGS (LOSSES)			
V.1.	Profit (loss) of the reporting year			
V.2.	Profit (loss) of the previous years			
D.	GRANTS AND SUBSIDIES			
E.	AMOUNTS PAYABLE AND LIABILITIES			
I.	NON-CURRENT AMOUNTS PAYABLE AND LIABILITIES			
I.1.	Financial debts			
I.1.1.	Leases and similar liabilities			
I.1.2.	To credit institutions			
I.1.3.	Other financial debts			
I.2.	Trade amounts payable			

I.3.	Received prepayments			
I.4.	Provisions			
I.4.1.	For covering liabilities and claims			
I.4.2.	For pensions and similar obligations			
I.4.3.	Other provisions			
I.5.	Deferred tax liabilities			
I.6.	Other amounts payable and non-current liabilities			
II.	CURRENT AMOUNTS PAYABLE AND LIABILITIES			
II.1.	Current portion of long-term debts			
II.2.	Financial debts			
II.2.1.	To credit institutions			
II.2.2.	Other debts			
II.3.	Trade amounts payable			
II.4.	Received prepayments			
II.5.	Income tax liabilities			
II.6.	Liabilities related to employment relations			
II.7.	Provisions			
II.8.	Other amounts payable and current liabilities			
	TOTAL EQUITY AND LIABILITIES			

(title of the head of entity administration)

(signature)

(name, surname)