

**FINAL REGULATORY CHART OF ACCOUNTS FOR
TRANSMISSION COMPANIES**

2007

1			Equity
10			Capital
	1		Authorized Capital
	4		Issued Capital
	7		Owner's Account
	8		Share Premium
	9		Share Discount
11			Reserves (Retained Earnings)
	1		General Reserves
	2		Reserves from revaluations
		10	Reserves from revaluation of Fixed Assets
		20	Reserves from other revaluation
	3		Investment Reserves
	5		
	6		
	7		Additional Reserves
12			Financial Results (Profit and Loss)
	1		Prior Period Loss
			Loss from regulated activities
			Loss from non-regulated activities
	2		Prior Period Profit
			Profit from regulated activities
			Profit from non-regulated activities
	3		Current Year Profit and Loss
		10	Profit (Loss) from regulated activities
		20	Profit (Loss) from non-regulated activities
13			Financing (Grants and Subsidies)
	1		Financing of Fixed Assets
		10	Financing of Fixed Assets used in Electricity Distribution

		1	Financing of Fixed Assets used in Electricity Distribution by the Budget
		2	Financing of Fixed Assets used in Electricity Distribution from other sources
	20		Financing of used in other Regulated activities
	90		Financing of Fixed Assets used in Non-regulated activities
2			Financing of Operating Activities
	10		Financing of Operating Activities related to Electricity Distribution
		1	Financing of Operating Activities related to Electricity Distribution by the Budget
		2	Financing of Operating Activities related to Electricity Distribution from other sources
	20		Financing of other regulated operating activities
	30		Financing of non-regulated operating activities
15			Loans Received (Borrowings)
	1		Short-term Loans Received
	2		Long-term Loans Received
	3		Debenture Loans
	9		Other Loans and Debts
2			Fixed Assets
20			Tangible Assets
	1		Land
	10		Land for buildings and facilities for Transmission
	20		
	30		Land for buildings and facilities for sales
	40		
	50		Land for general and administrative buildings and facilities
	60		Land for buildings and facilities for Non-regulated Activities
	3		Buildings and Structures
	10		Ownership (Physical) Interests
		1	Buildings and Structures for Transmission
		2	
		3	Buildings and Structures for sales

		4	
		5	General and Administrative Buildings
		6	Buildings and Structures for Non-regulated Activities
	20		Leasehold interests
		1	Buildings and Structures for Transmission
		2	
		3	Buildings and Structures for sales
		4	
		5	General and Administrative Buildings
		6	Buildings and Structures for Non-regulated Activities
	4		Plant and Equipment
	10		Overhead Lines and Underground cables
		1	Overhead Lines for Transmission
		2	
		3	Cable Lines
		4	
		5	
		6	Other lines and cables
	20		Substation Equipment
		1	Cubicles and panels with breakers, disconnectors, etc.
		2	
		5	
	30		Line Transformers
		1	Transformers 110kV/MV
		2	Other Transformers
		3	Relay protection and control equipment
		4	Other substation equipment
	40		Street Lights
	50		Metering Equipment

		1	Metering Equipment
		2	
		3	
		4	
		5	Other meters and metering tools
	60		Computer Systems
		1	Computers
		2	
		3	Computers used in Sales
		4	Computers used in Dispatch
		5	Computers used for General and Administrative purposes
	70		Communication equipment and lines
		1	Communication equipment and lines
		2	
		3	Communication equipment and lines used in Sales
		4	Communication equipment and lines used in Dispatch
		5	Communication equipment and lines used for General and Administrative purposes
	80		Other Plant and Equipment
		1	Used in Opeartion
		2	Used in Maitenance
		3	Used in service centers, workshops and intermediate processing
		4	Used in Sales and Customer Service
		5	Used for General and Ddministrative Purposes
	90		Plant and Equipment for Non-Regulated Activities
5			Vehicles
	10		Vehicles
		1	Cars
		2	Trucks
		3	Specialized vehicles
		4	Other

	20		
		1	
		2	
		3	
		4	
	30		Vehicles used in Sales
		1	Cars
		2	Other
	40		Vehicles used in Dispatch
	50		Vehicles for General and Administrative use
		1	Cars
		2	Other
	90		Vehicles used in Non-Regulated Activities
6			Tools and Implements
	10		Implements used in Transmission
	20		
	30		Implements used in Sales
	40		Implements used in Dispatch
	50		Implements for General and Administrative use
	90		Implements used in Non-Regulated Activities
7			Construction work in progress
	10		Construction work in progress - Regulated Activities
	90		Construction work in progress - Non-Regulated Activities
8			Assets taken out of Operation
	10		Temporarily
	20		Liquidation
9			Other Fixed Tangible Assets
	10		Assets related to Transmission
	20		
	30		Assets related to Sales

	40	Assets related to Dispatch
	50	General and Administrative Assets
	90	Other assets used in Non-Regulated Activities
21		Intangible Assets
	1	Incorporation and Expansion Costs
	2	Products of Research and Development /PRD/
	10	PRD used in Transmission
	20	
	30	PRD used in Sales
	40	PRD used in Dispatch
	50	PRD for General and Administrative use
	3	Patents, Licenses, Trade Marks /PLTM/
	10	PLTM used in Transmission
	20	
	30	PLTM used in Sales
	40	PLTM used in Dispatch
	50	PLTM for General and Administrative use
	4	Software
	10	Software used in MV Distribution
	20	Software used in Structures for LV Distribution
	30	Software used in Sales to Ultimate Consumers
	40	Software used in Dispatch
	50	Software for General and Administrative use
	5	Industrial Property Rights
	6	Other Fixed Intangible Assets
	10	Assets used in MV Distribution
	20	Assets used in Structures for LV Distribution
	30	Assets used in Sales to Ultimate Consumers
	40	Assets used in Dispatch

		50	Assets for General and Administrative use
	9		Other Fixed Intangible Assets used in Non-regulated Activities
22			Long-Term Investments and Receivables
	1		Long-term Investments in Related Companies
	2		Long-term Investments in Associated Companies and Minority Participations
	3		Securities
	4		Investment in Property
	5		Long-term Loans Granted
		10	Long-term Loans Granted in LEKE
		20	Long-term Loans Granted in Foreign Currency
		30	Overdue Loans
		40	Other Loans Granted
23			Long-Term Financial Assets
24			Depreciation
	3		Depreciation of 20 3
		10	Depreciation of 20 3 10
			1 Depreciation of 20 3 10 1
			2 Depreciation of 20 3 10 2
			3 Depreciation of 20 3 10 3
			4 Depreciation of 20 3 10 4
			5 Depreciation of 20 3 10 5
			6 Depreciation of 20 3 10 6
		20	Depreciation of 20 3 20
			1 Depreciation of 20 3 20 1
			2 Depreciation of 20 3 20 2
			3 Depreciation of 20 3 20 3
			4 Depreciation of 20 3 20 4
			5 Depreciation of 20 3 20 5
			6 Depreciation of 20 3 20 6

	4		Depreciation of 20 4
		10	Depreciation of 20 4 10
			1 Depreciation of 204 101
			2 Depreciation of 204 102
			3 Depreciation of 204 103
			4 Depreciation of 204 104
			5 Depreciation of 204 105
			6 Depreciation of 204 106
		20	Depreciation of 20 4 20
			1 Depreciation of 204 201
			2 Depreciation of 204 202
			3 Depreciation of 204 203
		30	Depreciation of 20 4 30
			1 Depreciation of 204 301
			2 Depreciation of 204 302
			3 Depreciation of 204 303
			4 Depreciation of 204 304
		40	Depreciation of 20 4 40
			1 Depreciation of 204 401
			2 Depreciation of 204 402
			3 Depreciation of 204 403
			4 Depreciation of 204 404
			5 Depreciation of 204 405
		50	Depreciation of 20 4 50
			1 Depreciation of 204 501
			2 Depreciation of 204 502
			3 Depreciation of 204 503
			4 Depreciation of 204 504
		60	Depreciation of 20 4 60

		1	Depreciation of 204 601
		2	Depreciation of 204 602
		3	Depreciation of 204 603
		4	Depreciation of 204 604
		5	Depreciation of 204 605
	70		Depreciation of 204 70
		1	Depreciation of 204 701
		2	Depreciation of 204 702
		3	Depreciation of 204 703
		4	Depreciation of 204 704
		5	Depreciation of 204 705
	90		Depreciation of 20 4 90
5			Depreciation of 20 5
	10		Depreciation of 205 10
		1	Depreciation of 205 101
		2	Depreciation of 205 102
		3	Depreciation of 205 103
		4	Depreciation of 205 104
	20		Depreciation of 205 20
		1	Depreciation of 205 201
		2	Depreciation of 205 202
		3	Depreciation of 205 203
		4	Depreciation of 205 204
	30		Depreciation of 205 30
		1	Depreciation of 205 301
		2	Depreciation of 205 302
	40		Depreciation of 205 40
	50		Depreciation of 205 50
		1	Depreciation of 205 501
		2	Depreciation of 205 502

	90	Depreciation of 205 90
6		Depreciation of 20 6
	10	Depreciation of 206 10
	20	Depreciation of 206 20
	30	Depreciation of 206 30
	40	Depreciation of 206 40
	50	Depreciation of 206 50
	90	Depreciation of 206 90
9		Depreciation of 20 9
	10	Depreciation of 209 10
	20	Depreciation of 209 20
	30	Depreciation of 209 30
	40	Depreciation of 209 40
	50	Depreciation of 209 50
	90	Depreciation of 209 90
2		Amortization of Non-Current Intangible Assets
	11	Amortization of 211
	12	Amortization of 212
	1	Amortization of 212 10
	2	Amortization of 212 20
	3	Amortization of 212 30
	4	Amortization of 212 40
	5	Amortization of 212 50
	13	Amortization of 213
	1	Amortization of 213 10
	2	Amortization of 213 20
	3	Amortization of 213 30
	4	Amortization of 213 40
	5	Amortization of 213 50
	14	Amortization of 214

		1	Amortization of 214 10
		2	Amortization of 214 20
		3	Amortization of 214 30
		4	Amortization of 214 40
		5	Amortization of 214 50
	15		Amortization of 215
	16		Amortization of 216
		1	Amortization of 216 10
		2	Amortization of 216 20
		3	Amortization of 216 30
		4	Amortization of 216 40
		5	Amortization of 216 50
	19		Amortization of 219
	7		Amortization of Goodwill
25			Provisions
	1		Provisions for Coverage of Risk Assets
	2		Provisions for Receivables from Sales
	10		Provisions for Receivables from Sales
	20		
	3		
	4		Provisions for Coverage of Off-balance Sheet Commitments
26			Goodwill
	1		Positive Goodwill
	2		Negative Goodwill
3			Inventories
30			Materials, Products and Merchandise
	1		Supplies
	2		Materials
	10		Transformer Oil
	20		

	30		
	40		Other Oils
	50		Fuel in Automobiles
3			Products
4			
	10		
	20		
	30		
5			Merchandise Shipped and Works Handed Over
31			Materials Products and Merchandise used in Non-Regulated Activities
	1		
	2		
40			Liabilities (Accounts Payable) to Suppliers
	1		Accounts Payable to Suppliers
	10		Accounts Payable to Suppliers - Regulated Activities
	20		Accounts Payable to Suppliers - Non-Regulated Activities
	2		Advances to Suppliers (Accounts Receivable from Suppliers)
	10		Accounts Payable to Suppliers - Regulated Activities
	20		Accounts Payable to Suppliers - Non-Regulated Activities
	3		Commercial Credit from Suppliers
	4		Suppliers under Special Terms
41			Accounts Receivable from Customers and Related Parties
	1		Customer Accounts Receivable
	10		Customers - Distribution
		1	
		2	
	20		
		1	
		2	
	90		Customers - Non-Regulated Activities

	2		Advances from Customers (Customer Accounts Payable)
		10	Customers - Electricity Distribution
		20	
		90	Customers - Non-Regulated Activities
	3		Commercial Credit to Customers
	4		A/R from Sales to Customers under Special Terms
	5		Foreign Currency Receivables under Commercial Credit
	6		A/R and A/P from Sales to Related Parties
42			Liabilities A/P to the Employees
	1		Accounts Payable to Employees
	2		Accounts Receivable from Employees related to Special Assignments
	4		Receivables from Minority Interest
	5		Payables on Minority Interest
	6		Receivables from Subscribed Shares
44			A/R Accounts Receivable from Claims and Shortages
	1		Receivables for Claims
	2		Receivables for Shortages
	3		Valuation Differences from Shortages
	4		Receivables from Legal Disputes
	5		Writs Receivables
45			Liabilities A/P to the Budget, the Social Security Fund and Budgetary Institutions
	1		Liabilities to the municipalities
	2		Liabilities for Income Tax
	3		Liabilities for Value Added Tax
	4		¹
	5		
	6		

¹ Accounts here should be specific to Albania obligations (e.g. assessment by ERE)

	7		
	9		
49			Other Debtors and Creditors
	1		Liabilities to Trustees
	2		Liabilities for Warranties
	3		Accounts for Fees
	4		Liabilities for Transfer Amounts for Expenses under Special Assignments
	5		Liabilities for Insurance Providers
	6		Liabilities with Banks
	7		Liabilities for Temporary Tax Differences
	8		Other Debtors
	9		Other Creditors
5			Cash
50			Cash
	1		Cash in Hand in LEKE
	2		Cash in Hand in Foreign Currency
	3		Current Bank Account in LEKE
	4		Current Bank Account in Foreign Currency
	5		Letters of Credit in LEKE
	6		Letters of Credit in Foreign Currency
	7		Deposits
	8		Payment Checks
	9		Other Cash
51			Short-term Investments
	1		Shares
	2		Own Shares
	3		Bonds and Debentures
	4		Own Debentures
	5		State Securities

6			Expenses
60			Expenses by Economic Elements
	1		Materials
		10	Materials used in Operation - Regulated Activities
			1 Materials used in Transmission (May be combined with 20)
			2
			3
			4 Materials used in Street Lighting
			5 Materials used in new connections
			6 Materials used in capital construction (to be capitalized)
		20	Materials used for in-house maintenance related to operation
			1 Materials used for in-house maintenance related to Transmission
			2
			3
			4 Materials used for in-house maintenance related to Street Lights
		30	Materials used in service stations, work-shops and intermediate processing
			1 Materials used in service stations, work-shops and intermediate processing - operation
			2 Materials used in service stations, work-shops and intermediate processing - maintenance
		40	Materials used in sales and customer service
			1 Materials used in meter reading
			2 Materials used in billing and collection
			3 Materials used in customer service
			4 Materials used in marketing and advertising
			5 Materials used for maintenance related to Sales and Marketing
			9 Other materials used in sales and marketing
		50	Materials used for general and administrative purposes
			1 Office supplies
			2 Fuel and other materials for transportation for general and administrative
			3 Materials for maintenance related to General and Administrative Activities
			3 Other materials used in General and Administrative activities

	60		Materials used in Research and Development
	90		Materials used in Non-Regulated Activities
2			Fuels
	10		Fuels used Operation
		1	Fuels used of operation of Transmission
		2	
		3	
		4	Fuels used for operation of street lighting
	20		Fuels used in Maintenance
		1	Fuel used in maintenance related to Transmission
		2	
		3	
		4	Fuels used maintenance of Street lighting
	30		Fuel used in Sales and Customer Service
		1	Fuel used in meter reading
		2	Fuel used in billing and collection
		3	Fuel used in customer service
		4	Fuel used for other sales and marketing activities
	40		Fuel for General and Administrative purposes
	90		Used in Non-Regulated Activities
3			Salaries and wages
	10		Salaries for Operation - Regulated Activities (May be combined with 20)
		1	Salaries and wages for Transmission
		2	
		3	
		4	Salaries and wages for Street Lighting
		5	Salaries and wages for new connections
		6	Salaries and wages for capital construction (to be capitalized)
	20		Salaries for in-house maintenance related to operation
		1	Salaries and wages for maintenance related to Transmission

		2	
		3	
		4	Salaries and wages for maintenance related for Street Lighting
	30		Salaries inservice stations, work-shops and intermediate processing /SSPA/
		1	Salaries and wages in service stations, work-shops and intermediate processing - operation
		2	Saalaries and wages in service stations, work-shops and intermediate processing - maintenance
	40		Salaries for sales and customer service
		1	Salaries for meter reading
		2	Salaries for billing and collection
		3	Salaries for customer service
		4	Salaries related to the information and advertising
		5	Salaries for maintenance related to Sales and Customer Service
		6	Salaries of other personnell engaged in sales and customer service
	50		Salaries for General and Administrative
	60		Salaries for Research and Development
	90		Salaries for personnel engaged in Non-Regulated Activities
	4		Social security payments and allowances /SSPA/ ²
	10		SSPA for Operation (May be combined with 20)
		1	Transmission
		2	
		3	Street Lighting
		4	Metering
	20		SSPA for in-house maintenance related to operation
		1	Transmission
		2	
		3	Street Lighting
		4	Metering

² This account should be renamed to conform to Albania circumstances (i.e. whatever the equivalent tax is in Albania, if any)

	30		SSPA for service stations, work-shops and intermediate processing
	40		SSPA for sales and customer service
		1	Salaries for meter reading
		2	Salaries for billing and collection
		3	Salaries for customer service
		4	Salaries related to the information and advertising
		5	Salaries for maintenance related to Sales and Customer Service
		6	Salaries of other personnell engaged in sales and customer service
	50		SSPA for General and Administrative
	60		SSPA for Research and Development
	90		SSPA for Personnel engaged in Non-Regulated Activities
	5		Depreciation
		10	Depreciation related to Operation
		1	Overhead Lines for Transmission
		2	
		3	Cable Lines
		4	
		5	Breakers and Disconnectors
		6	
		7	Transformers
		8	
		9	Substations
	11	1	Street Lights
		2	Metering Equipment
		3	
		4	Buildings and structures
		5	Vehicles
		6	Other assets used in opeartion
	20		Depreciation of assets used for in-house maintenance
		1	Plant and equipment

		2	Buildings and structures
		3	Vehicles
		4	Other assets used for in-house maintenance
	30		Depreciation of assets used in service stations, work-shops and intermediate processing
	40		Depreciation of assets used in Sales and Customer service
		1	Meters
		2	Computer systems
		3	Customer service
		4	Buildings and structures
		5	Vehicles
		6	Tools and Implements
		7	Other assets used in sales and customer service
	50		Depreciation of General and Administrative Assets
	90		Depreciation of Assets used for Non-Regulated Activities
	6		Hired services
	10		Services related to operation (May be combined with 20)
		1	Transmission operation
		2	
		3	Dispatch
		4	Street Lights
		5	New connections
		6	Other
	20		In-house maintenance related to operation
		1	Operation
		2	
		3	Dispatch
		4	Street Lights
		5	New connections
		6	Other
	30		Service stations, work-shops and intermediate processing

		1	
		2	
		3	
	40		Services related to sales and customer services
		1	Services related to meter reading
		2	Services related to billing and collection
		3	Services related to customer service
		4	Services related to marketing and advertising
		5	Other services related to sales and customer service
	50		Services related to the general and administrative activities
		1	Insurance
		2	Consulting
		3	Audit
		4	Transportation
		5	Leases
		6	Regulatory
		7	
		8	
		9	
	51	1	
		2	
		3	
		4	
		5	
		6	
	60		Services related to research and development
	90		Services related to Non-Regulated Activities
9			Other expenses
	10		
		1	

		2	
		3	
		4	
	20		Medical Services under the Labour Code
		1	Transmission
		2	
		3	Sales and customer service
		4	General and Administrative
	30		Business Trips
		1	Transmission
		2	
		3	Sales and customer service
		4	General and Administrative
	40		Taxes and Fees
		1	Transmission
		2	
		3	Sales and customer service
		4	General and Administrative
	50		Miscellaneous general and administrative expenses
		1	Communications (Phone, Fax, etc.)
		2	Entertainment
		3	Heating and lighting
		4	Water and sewerage
	90		Expenses related to Non-Regulated Activities
61			Expenses by activities
	1		Cost of electricity transmission
	10		Cost of Transmission
		1	Materials for operation - excl. fuel

		2	Salaries and Wages for operation
		3	Social Security for Pensions and Sickness
		4	Depreciation and Amortization
		5	Third party Services related to operation
		6	Third party Services related to maintenance
		7	Fuels
		8	
		9	Cost of service stations, workshops and intermediate processing
	11	1	Cost of Inhouse Maintenance
		2	Medical Services under the Labour Code
		3	Taxes and Fees
		4	Field Trips
		5	Other Medium Voltage Distribution Expenses
	20		
		1	
		2	
		3	
		4	
		5	
		6	
		7	
		8	
		9	
	21	1	
		2	
		3	
		4	
		5	
	30		Cost of Dispatch
		1	Materials for operation - excl. fuel

		2	Salaries and Wages for operation
		3	Social Security for Pensions and Sickness
		4	Depreciation and Amortization
		5	Third party Services related to operation– directly from 602
		6	Third party Services related to maintenance– directly from 602
		7	Fuels
		8	
		9	Expenses for Supporting Activities – from 634
	31	1	Expenses for inhouse maintenance – from 644
		2	Medical Services under the Labour Code
		3	Taxes and Fees
		4	Field Trips
		5	Other Expenses
	40		Purchased Electricity for Balancing
		1	Electricity purchased from Public generator
		2	Electricity Purchased from Independent Power Producers in the Country
		3	Electricity purchased from Imports
	41		Purchases of Ancillary services (subaccounts list each)
	50		Technical Losses
	2		Cost of Service Stations, Work Shops and Intermediate Processing
	10		Service Stations
		1	Materials for operation - excl. fuel
		2	Salaries and Wages for operation
		3	Social Security for Pensions and Sickness
		4	Depreciation and Amortization
		5	Third party Services related to operation
		6	Third party Services related to maintenance
		7	Fuels
		8	
		9	Expenses for inhouse maintenance

	11	1	Medical Services under the Labour Code
		2	Taxes and Fees
		3	Field Trips
		4	Other Expenses
	20		Work Shops
		1	Materials for operation - excl. fuel
		2	Salaries and Wages for operation
		3	Social Security for Pensions and Sickness
		4	Depreciation and Amortization
		5	Third party Services related to operation
		6	Third party Services related to maintenance
		7	Fuels
		8	
		9	Expenses for inhouse maintenance
	21	1	Medical Services under the Labour Code
		2	Taxes and Fees
		3	Field Trips
		4	Other Expenses
	30		Intermediate processing
		1	Materials for operation - excl. fuel
		2	Salaries and Wages for operation
		3	Social Security for Pensions and Sickness
		4	Depreciation and Amortization
		5	Third party Services related to operation
		6	Third party Services related to maintenance
		7	Fuels
		8	
		9	Expenses for inhouse maintenance
	31	1	Medical Services under the Labour Code
		2	Taxes and Fees

		3	Field Trips
		4	Other Expenses
	5		Cost of Sales to and Marketing Expenses
		10	Cost of Supply to Ultimate Consumers
		1	Materials for operation - excl. fuel
		2	Salaries and Wages for operation
		3	Social Security for Pensions and Sickness
		4	National Social Security Institute
		5	Vocational Training and Unemployment
		6	Social Allowances according to legislation
		7	Depreciation and Amortization
		8	Third party Services related to operation– directly from 602
		9	Third party Services related to maintenance– directly from 602
		11	1 Fuels
			2
		3	Cost of service stations, workshops and intermediate processing
		4	Expenses for inhouse maintenance – from 643
		5	Medical Services under the Labour Code
		6	Taxes and Fees
		7	Field Trips
		8	Other Expenses
		20	Marketing and advertising expenses
		1	Marketing and advertising expenses
		2	Commissions and consignments
		3	Other Sales and marketing expenses
	6		General and Administrative Expenses
		10	Administrative expenses
		1	Stationery and Office Supplies

		2	Expenses for Wages
		3	Social Security for Pensions and Sickness
		4	Depreciation (and Amortization)
		5	Hired Services – except the listed ones
		6	Fuels
		7	Telephone, telex and other of the kind
		8	Other Materials (excluding 1 and 9)
		9	Expenses for Repairs
	11	1	Medical Services under the Labour Code
		2	Representative Expenses
		3	Taxes and Fees
		4	Field Trips in the Country
		5	Field Trips Abroad
		6	Heating and Lighting
		7	Advertising Expenses
		8	Expenses for Honoraria
		9	Other Expenses
	20		General Expenses
		1	Stationery and Office Supplies
		2	Expenses for Wages
		3	Social Security for Pensions and Sickness
		4	Depreciation (and Amortization)
		5	Hired Services – except the listed ones
		6	Fuels
		7	Telephone, telex and other of the kind
		8	Other Materials (excluding 1 and 9)
		9	Expenses for Repairs
	21	1	Medical Services under the Labour Code
		2	Representative Expenses
		3	Taxes and Fees

		4	Field Trips in the Country
		5	Field Trips Abroad
		6	Heating and Lighting
		7	Advertising Expenses
		8	Expenses for Honoraria
		9	Other Expenses
	7		Cost of Maintenance
		10	Cost of In-House Maintenance - Medium Voltage Distribution
		1	Materials – without fuels
		2	Expenses for Wages
		3	Social Security for Pensions and Sickness
		4	Hired Services
		5	Fuels
		6	
		7	Field Trips
		8	Other Expenses
		9	Expenses for Repairs Conducted through Outsourcing
		11	1 Hired Services
			2 Other Expenses
		20	Cost of In-House Maintenance - Low Voltage Distribution
			Materials – without fuels
			Expenses for Wages
			Social Security for Pensions and Sickness
			Hired Services
			Fuels
			Field Trips
			Other Expenses
			Expenses for Repairs Conducted through Outsourcing

	21		Hired Services
			Other Expenses
	30		Cost of In-House Maintenance - Dispatch
			Materials – without fuels
			Expenses for Wages
			Social Security for Pensions and Sickness
			Hired Services
			Fuels
			Field Trips
			Other Expenses
			Expenses for Repairs Conducted through Outsourcing
	31		Hired Services
			Other Expenses
	40		Cost of In-House Maintenance - Sales to Ultimate Consumers
			Materials – without fuels
			Expenses for Wages
			Social Security for Pensions and Sickness
			Hired Services
			Fuels
			Field Trips
			Other Expenses
			Expenses for Repairs Conducted through Outsourcing
	41		Hired Services
			Other Expenses
	50		Cost of In-House Maintenance - General and Administrative
		1	Materials – without fuels
		2	Expenses for Wages
		3	Social Security for Pensions and Sickness

		4	Hired Services
		5	Fuels
		6	
		7	Field Trips
		8	Other Expenses
		9	Expenses for Repairs Conducted through Outsourcing
	51	1	Hired Services
		2	Other Expenses
	60		Third party maintenance services
		1	Medium Voltage Distribution
		2	Low Voltage Distribution
		3	Dispatch
		4	Sales to Ultimate Consumers
		5	General and Administrative
	9		Operating expenses for Non-Regulated Activities
62			Financial and other Non-Operating Expenses
	1		Financial Expenses
	10		Borrowing costs
		1	Interest
		1	Interest on Short Term Loans
		2	Interest on Long Term Loans
		2	Other Borrowing Costs
	20		Exchange rate differences
	30		Sales of Financial Instruments
	40		Re-measurement of Financial Instruments
	50		Loss from Participation
	90		Other Financial Expenses
	2		Research and Development Costs
	10		Materials and Supplies

	20		Salaries and Social Security
	30		Third party services
		1	Enginerring and design
		2	Analysis and forecasts
		3	Studies and polls
		9	Other Research and Development Costs
	3		Bad Debt Expenses
	4		Commercial Losses
	5		Fines, penalties and litigation expenses
	6		Losses from Inventory shortages, damages, etc.
	7		Expenses related to taking Assets out of Operation and Sales of Assets
	10		Taking Non-current Assets out of Operation
			Taking Assets out of OperationTemporarily
			Liquidation of assets
	20		Expenses related to Sales of Non-current Assets
	30		Expenses related to Sales of Intangible assets
	40		Expenses related to Sales of Current Assets
	8		Remeasurement of assets
	10		Expenses from revaluation of non-current assets
	20		Losses from impairment of fixed assets
	30		Expenses from changes in value of inventories
	9		Miscellaneous operating expenses
	10		Donations
	20		Depreciation of leased assets
69			Extraordinary Expenses
7			Income
70			Revenue from Sales
	1		Revenue from Sales of Products

	10		Revenue from Sales of Transmission Services
		1	Revenue from Sales - Ancillary services (subaccounts show each separately)
		2	Revenue from Sales - Balancing energy
		3	
		4	
		5	
	2		Revenue from Sales of Merchandise
	3		Revenue from Services Rendered
		10	Revenue from Connections
		20	Revenue from Sales of Other Services
	4		Revenue from Works completed
	9		Rvenue from Sales - Non-Reglated Activities
72			Financial and other Non-Operating Income
	1		Financial Income
		10	Income from interest
		20	Income from Exchange Rate differences
		30	Sales of Financial Instruments
		40	Re-measurement of Financial Instruments
		50	Income from Participation
		90	Other Financial Income
	2		Revenue from Grants and Subsidies
	3		Revenue fom Sales of Assets
		10	Income from Liquidation of Non-Current Assets
		20	Income related to Sales of Intagible assets
		30	Income related to Sales of Current Assets
	4		Revenue from Re-measurement od Assets
		10	Revenue from revaluation of non-current assets
		20	Revenue from reversal of impairment of fixed assets
		30	Revenue from changes in value of inventories

	5		Revenue from Written-off Payables
	6		Revenues from Fines and Penalties
	7		Gains from Surpluses of Assets
	9		Miscellaneous non-operating income
79			Extraordinary Income
	1		
	2		
	3		
	9		
9			Off-balance Sheet Accounts
91	1		Other Parties' Fixed Tangible and Intangible Assets
93	1		Other Parties' Inventories
94	1		Contingent (Conditional) Debtors
95	1		Contingent (Conditional) Creditors
96	1		Own Non-business Assets
97	1		Own Non-business Liabilities
98	1		Sundry Off-balance Sheet Asset Accounts
99	1		Sundry Off-balance Sheet Liability Accounts