

Energy Regulatory Development in Bulgaria

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FINAL REGULATORY CHART OF ACCOUNTS FOR THE ELECTRIC DISTRIBUTION COMPANIES

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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		Pension Reserves
	6		Premium Reserves
	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 MV Distribution
	20		Land for buildings and facilities for LV Distribution
	30		Land for buildings and facilities for Electricity Sales to Ultimate Consumers
	40		Land for buildings and facilities for Dispatch
	50		Land for general and administrative buildings and facilities
	60		Land for buildings and facilities for Non-regulated Activities
	3		Buildings and Structures
	10		Solid
		1	Buildings and Structures for MV Distribution
		2	Buildings and Structures for LV Distribution
		3	Buildings and Structures for Electricity Sales to Ultimate Consumers

		4	Buildings and Structures for Dispatch
		5	General and Administrative Buildings
		6	Buildings and Structures for Non-regulated Activities
	20		Non-Solid
		1	Buildings and Structures for MV Distribution
		2	Buildings and Structures for LV Distribution
		3	Buildings and Structures for Electricity Sales to Ultimate Consumers
		4	Buildings and Structures for Dispatch
		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 MV Distribution (from 1 to 110 kV)
		2	Overhead Lines for LV Distribution (up to 1 kV)
		3	MV Cable Lines (more than 1 kV)
		4	LV Cable Lines (up to 1 kV)
		5	Cable Lines for Dispatch
		6	Other lines and cables
	20		Substation Equipment
		1	Cubicles and panels with breakers, disconnectors, etc. (more than 1 up to 110 kV)
		2	Cubicles and panels with breakers, disconnectors, etc (up to 1 kV)
		5	Breakers and Disconnectors for Dispatch
	30		Line Transformers
		1	Transformers 110kV/MV
		2	Transformers MV/LV
		3	Relay protection and control equipment
		4	Other substation equipment
	40		Street Lights
	50		Metering Equipment

		1	Metering Equipment for MV Distribution
		2	Metering Equipment for LV Distribution
		3	Metering Equipment for Electricity Sales to Ultimate Consumers
		4	Metering Equipments for Dispatch
		5	Other meters and metering tools
	60		Computer Systems
		1	Computers used in MV Distribution
		2	Computers used in LV Distribution
		3	Computers used in Sales to Ultimate Consumers
		4	Computers used in Dispatch
		5	Computers used for General and Administrative purposes
	70		Communication equipment and lines
		1	Communication equipment and lines used in MV Distribution
		2	Communication equipment and lines used in LV Distribution
		3	Communication equipment and lines used in Sales to Ultimate Consumers
		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 related to MV Distribution
		1	Cars
		2	Trucks
		3	Specialized vehicles
		4	Other

	20		Vehicles used in LV Distribution
		1	Cars
		2	Trucks
		3	Specialized vehicles
		4	Other
	30		Vehicles used in Sales to Ultimate Consumers
		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 MV Distribution
	20		Implements used in LV Distribution
	30		Implements used in Sales to Ultimate Consumers
	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 MV Distribution
	20		Assets related to LV Distribution
	30		Assets related to Sales to Ultimate Consumers

	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 MV Distribution
	20	PRD used in Structures for LV Distribution
	30	PRD used in Electricity Sales to Ultimate Consumers
	40	PRD used in Dispatch
	50	PRD for General and Administrative use
	3	Patents, Licenses, Trade Marks /PLTM/
	10	PLTM used in MV Distribution
	20	PLTM used in Structures for LV Distribution
	30	PLTM used in Electricity Sales to Ultimate Consumers
	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 Electricity 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 Electricity 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 Leva
		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 Electric Power Sales
	20		Provisions for Receivables from Electric Power Sales – Public Sector (MV and LV)
	3		Provisions for Receivables from Electric Power Sales – Population
	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		Transmission Oils

	30	Motor Oils
	40	Other Oils
	50	Fuel in Automobiles
3		Products
4		Purchased power and merchandise
	10	Electric Power Purchased from NEK
	20	Electric Power Purchased from Neighboring EDCs
	30	Electric Power Purchased from Independent Power Producers
5		Merchandise Shipped and Works Handed Over
31		Materials Products and Merchandise used in Non-Regulated Activities
	1	
	2	
40		Liabilities A/P 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 to Suppliers
	4	Suppliers under Special Terms
41		A/R from Customers and Related Parties
	1	Customer Accounts Receivable
	10	Customers - Electricity Distribution
		1
		2
	20	Customers - Supply of Electricity
		1
		2
	90	Customers - Non-Regulated Activities

	2		Advances from Customers (Customer Accounts Payable)
		10	Customers - Electricity Distribution
		20	Customers - Supply of Electricity
		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		Liabilities for Taxes on Income of Physical Persons
	5		Liabilities for the Social Security Fund
	6		Liabilities for Excise Duty and with Ministries
	7		Liabilities to the Customs
	9		Liabilities with Other Budgetary and Government
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 Leva
	2		Cash in Hand in Foreign Currency
	3		Current Bank Account in Leva
	4		Current Bank Account in Foreign Currency
	5		Letters of Credit in Leva
	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 MV Electricity Distribution
		2	Materials used in LV Electricity Distribution
		3	Materials used in Dispatch
		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 MV Distribution
		2	Materials used for in-house maintenance related to LV Distribution
		3	Materials used for in-house maintenance related to Dispatch
		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	Fuel used in MV Distribution
	2	Fuel used in LV Distribution
	3	Fuels used in Dispatch
	4	Fuels used for operation of street lighting
	20	Fuels used in Maintenance
	1	Fuel used in maintenance related to MV Distribution
	2	Fuel used in maintenance related to LV Distribution
	3	Fuels used for maintenance related to Dispatch
	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
	1	Salaries and wages for MV Distribution
	2	Salaries and wages for LV Distribution
	3	Salaries and wages for Dispatch
	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 MV Distribution
	2	Salaries and wages for maintenance related to LV Distribution
	3	Salaries and wages for maintenance related to Dispatch
	4	Salaries and wages for maintenance related tor 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/
	10	SSPA for Operation
	1	MV Distribution
	2	LV Distribution
	3	Street Lighting
	4	Metering MV and LV
	20	SSPA for in-house maintenance related to operation
	1	MV Distribution
	2	LV Distribution
	3	Street Lighting
	4	Metering MV and LV
	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 MV Distribution (from 1 to 110 kV)
		2	Overhead Lines for LV Distribution (up to 1 kV)
		3	MV Cable Lines (more than 1 kV)
		4	LV Cable Lines (up to 1 kV)
		5	Breakers and Disconnectors for MV Distribution (more than 1 up to 110 kV)
		6	Breakers and Disconnectors for LV Distribution (up to 1 kV)
		7	Transformers 110kV/MV
		8	Transformers MV/LV
		9	Substations
	11	1	Street Lights
		2	Metering Equipment for MV Distribution
		3	Metering Equipment for LV Distribution
		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
		1	MV Operation
		2	LV Operation
		3	Dispatch
		4	Street Lights
		5	New connections
		6	Other
	20		In-house maintenance related to operation
		1	MV Operation
		2	LV Operation
		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		Free food - Ordinance 8
		1	MV Distribution
		2	LV Distribution
		3	Sales and customer service
		4	General and Administrative
	20		Medical Services under the Labour Code
		1	MV Distribution
		2	LV Distribution

		3	Sales and customer service
		4	General and Administrative
	30		Business Trips
		1	MV Distribution
		2	LV Distribution
		3	Sales and customer service
		4	General and Administrative
	40		Taxes and Fees
		1	MV Distribution
		2	LV Distribution
		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 distribution
	10		Cost of Medium Voltage Distribution
		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	Free Food – Ordinance 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		Cost of Low Voltage Distribution
		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	Free Food – Ordinance 8
		9	Expenses for Supporting Activities – from 632
	21	1	Expenses for inhouse maintenance – from 642
		2	Medical Services under the Labour Code
		3	Taxes and Fees
		4	Field Trips
		5	Other Expenses
	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	Free Food – Ordinance 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
		1	Electricity Purchased from NEK
		2	Electricity Purchased from Independent Power Producers in the Country
		3	from ImportsElectricity
	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	Free Food – Ordinance 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	Free Food – Ordinance 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	Free Food – Ordinance 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	Free Food – Ordinance 8
		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	Free Food – Ordinance 8
		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
			Free Food – Ordinance 8
			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
			Free Food – Ordinance 8
			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
			Free Food – Ordinance 8
			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	Free Food – Ordinance 8
		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	Engineering 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 Operation Temporarily
			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 Electricity
		1	Revenue from Sales - Rate Class 1
		2	Revenue from Sales - Rate Class 2
		3	Revenue from Sales - Rate Class 3
		4	Revenue from Sales - Rate Class 4
		5	Revenue from Sales - Rate Class 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		Revenue 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 Writen-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