

# *Energy Regulatory Development in Bulgaria*

Contract No. EEU-I-00-00-00029-00  
Task Order No. 804

## **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			<b>Loans Received (Borrowings)</b>
	1		Short-term Loans Received
	2		Long-term Loans Received
	3		Debenture Loans
	9		Other Loans and Debts
2			<b>Fixed Assets</b>
20			<b>Tangible Assets</b>
	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

		<b>30</b>	<b>Line Transformers</b>
		1	Transformers 110kV/MV
		2	Transformers MV/LV
		3	Relay protection and control equipment
		4	Other substation equipment
		<b>40</b>	<b>Street Lights</b>
		<b>50</b>	<b>Metering Equipment</b>
		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
		<b>60</b>	<b>Computer Systems</b>
		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
		<b>70</b>	<b>Communication equipment and lines</b>
		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
		<b>80</b>	<b>Other Plant and Equipment</b>
		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
		<b>90</b>	<b>Plant and Equipment for Non-Regulated Activities</b>
	<b>5</b>		<b>Vehicles</b>
		<b>10</b>	<b>Vehicles related to MV Distribution</b>
		1	Cars
		2	Trucks
		3	Specialized vehicles
		4	Other
		<b>20</b>	<b>Vehicles used in LV Distribution</b>
		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

	<b>5</b>		<b>Depreciation of 20 5</b>
		<b>10</b>	<b>Depreciation of 205 10</b>
			<b>1</b> Depreciation of 205 101
			<b>2</b> Depreciation of 205 102
			<b>3</b> Depreciation of 205 103
			<b>4</b> Depreciation of 205 104
		<b>20</b>	<b>Depreciation of 205 20</b>
			<b>1</b> Depreciation of 205 201
			<b>2</b> Depreciation of 205 202
			<b>3</b> Depreciation of 205 203
			<b>4</b> Depreciation of 205 204
		<b>30</b>	<b>Depreciation of 205 30</b>
			<b>1</b> Depreciation of 205 301
			<b>2</b> Depreciation of 205 302
		<b>40</b>	<b>Depreciation of 205 40</b>
		<b>50</b>	<b>Depreciation of 205 50</b>
			<b>1</b> Depreciation of 205 501
			<b>2</b> Depreciation of 205 502
		<b>90</b>	<b>Depreciation of 205 90</b>
	<b>6</b>		<b>Depreciation of 20 6</b>
		<b>10</b>	<b>Depreciation of 206 10</b>
		<b>20</b>	<b>Depreciation of 206 20</b>
		<b>30</b>	<b>Depreciation of 206 30</b>
		<b>40</b>	<b>Depreciation of 206 40</b>
		<b>50</b>	<b>Depreciation of 206 50</b>
		<b>90</b>	<b>Depreciation of 206 90</b>
	<b>9</b>		<b>Depreciation of 20 9</b>
		<b>10</b>	<b>Depreciation of 209 10</b>
		<b>20</b>	<b>Depreciation of 209 20</b>
		<b>30</b>	<b>Depreciation of 209 30</b>
		<b>40</b>	<b>Depreciation of 209 40</b>
		<b>50</b>	<b>Depreciation of 209 50</b>
		<b>90</b>	<b>Depreciation of 209 90</b>
	<b>2</b>		<b>Amortization of Non-Current Intangible Assets</b>
		<b>11</b>	<b>Amortization of 211</b>
		<b>12</b>	<b>Amortization of 212</b>
			<b>1</b> Amortization of 212 10
			<b>2</b> Amortization of 212 20
			<b>3</b> Amortization of 212 30
			<b>4</b> Amortization of 212 40
			<b>5</b> Amortization of 212 50
		<b>13</b>	<b>Amortization of 213</b>
			<b>1</b> 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			<b>Provisions</b>
	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			<b>Goodwill</b>
	1		Positive Goodwill
	2		Negative Goodwill
3			<b>Inventories</b>
30			<b>Materials, Products and Merchandise</b>
	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			<b>Liabilities A/P to the Budget, the Social Security Fund and Budgetary Institutions</b>
	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			<b>Other Debtors and Creditors</b>
	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			<b>Cash</b>
50			<b>Cash</b>
	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			<b>Short-term Investments</b>
	1		Shares
	2		Own Shares
	3		Bonds and Debentures
	4		Own Debentures
	5		State Securities
6			<b>Expenses</b>
60			<b>Expenses by Economic Elements</b>
	1		<b>Materials</b>
		10	<b>Materials used in Operation - Regulated Activities</b>
			1 <b>Materials used in MV Electricity Distribution</b>

		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 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/
	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

	<b>10</b>	<b>Cost of Supply to Ultimate Consumers</b>
		<b>1</b> Materials for operation - excl. fuel
		<b>2</b> Salaries and Wages for operation
		<b>3</b> Social Security for Pensions and Sickness
		<b>4</b> National Social Security Institute
		<b>5</b> Vocational Training and Unemployment
		<b>6</b> Social Allowances according to legislation
		<b>7</b> Depreciation and Amortization
		<b>8</b> Third party Services related to operation– directly from 602
		<b>9</b> Third party Services related to maintenance– directly from 602
	<b>11</b>	<b>1</b> Fuels
		<b>2</b> Free Food – Ordinance 8
		<b>3</b> Cost of service stations, workshops and intermediate processing
		<b>4</b> Expenses for inhouse maintenance – from 643
		<b>5</b> Medical Services under the Labour Code
		<b>6</b> Taxes and Fees
		<b>7</b> Field Trips
		<b>8</b> Other Expenses
	<b>20</b>	<b>Marketing and advertising expenses</b>
		<b>1</b> Marketing and advertising expenses
		<b>2</b> Commissions and consignments
		<b>3</b> Other Sales and marketing expenses
<b>6</b>		<b>General and Administrative Expenses</b>
	<b>10</b>	<b>Administrative expenses</b>
		<b>1</b> Stationery and Office Supplies
		<b>2</b> Expenses for Wages
		<b>3</b> Social Security for Pensions and Sickness
		<b>4</b> Depreciation (and Amortization)
		<b>5</b> Hired Services – except the listed ones
		<b>6</b> Fuels
		<b>7</b> Telephone, telex and other of the kind
		<b>8</b> Other Materials (excluding 1 and 9)
		<b>9</b> Expenses for Repairs
	<b>11</b>	<b>1</b> Medical Services under the Labour Code
		<b>2</b> Representative Expenses
		<b>3</b> Taxes and Fees
		<b>4</b> Field Trips in the Country
		<b>5</b> Field Trips Abroad
		<b>6</b> Heating and Lighting
		<b>7</b> Advertising Expenses
		<b>8</b> Expenses for Honoraria
		<b>9</b> Other Expenses

		<b>20</b>	<b>General Expenses</b>
		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
		<b>21</b>	<b>1 Medical Services under the Labour Code</b>
		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
	<b>7</b>		<b>Cost of Maintenance</b>
		<b>10</b>	<b>Cost of In-House Maintenance - Medium Voltage Distribution</b>
		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
		<b>11</b>	<b>1 Hired Services</b>
		2	Other Expenses
		<b>20</b>	<b>Cost of In-House Maintenance - Low Voltage Distribution</b>
			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 Cass 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		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 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				<b>Off-balance Sheet Accounts</b>
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