

LISTA E LLOGARIVE PER QELLIME TE RREGULLIMIT
PER KOMPANINE E TRANSMETIMIT

2008

1			Equity Kapitali
10			Capital Kapitali
	1		Authorized Capital - Kapitali I nenshkruar
	4		Issued Capital - Kapitali I emetuar
	7		Owner's Account - Llogaria e pronarit
	8		Share Premium - Primi I aksionit
	9		Share Discount - Zbritja e vleres se aksionit
11			Reserves (Retained Earnings)- Rezervat (fitime te pashperndara)
	1		General Reserves - Rezervat e pergjithshme
	2		Reserves from revaluations - Rezerva nga rivleresimi
		10	Reserves from revaluation of Fixed Assets - Rezerva nga rivlersimi I Aktiveve Afatgjata
		20	Reserves from other revaluation - Rezerva nga rivleresime te tjera
	3		Investment Reserves- Rezervat per investime
	5		
	6		
	7		Additional Reserves- Rezerva te tjera
12			Financial Results (Profit and Loss) - Rezultati Financiar (Humbje / Fitim)
	1		Prior Period Loss - Humbje nga periudhat e meparshme
			Loss from regulated activities - Humbje nga aktivitetet e rregulluara
			Loss from non-regulated activities- Humbje nga aktivitetet e parregulluara
	2		Prior Period Profit - Fitimi nga periudhat e meparshme
			Profit from regulated activities - Fitimi nga aktivitetet e rregulluara
			Profit from non-regulated activities - Fitimi nga aktivitetet e parregulluara
	3		Current Year Profit and Loss - Fitim / Humbje e periudhes korente
		10	Profit (Loss) from regulated activities - Fitim(Humbje) nga aktivitetet e rregulluara
		20	Profit (Loss) from non-regulated activities - Fitim(Humbje) nga aktivite te parregulluara
13			Financing (Grants and Subsidies)- Financime (Grande dhe subvencione)
	1		Financing of Fixed Assets - Financimi I aktiveve afatgjata
		10	Financing of Fixed Assets used in Electricity Transmission - Financimi I aktiveve afatgjata te

			perdorura ne transmetimin e energjise elektrike
		1	Financing of Fixed Assets used in Electricity Transmission by the Budget - Financimi nga buxheti per aktive afatgjata te perdorura ne transmetimin e energjise elektrike
		2	Financing of Fixed Assets used in Electricity Transmissin from other sources- Financimi nga burime te tjera I aktiveve afatgjata te perdorura ne transmetimin e energjise elektrike
	20		Financing of used in other Regulated activities- Financimi I aktiveve afatgjata te perdorura ne aktivitetet e tjera te rregulluara
	90		Financing of Fixed Assets used in Non-regulated activities - Financimi I aktiveve aftgjta te perdorura ne aktivitetet e parregulluara
2			Financing of Operating Activities - Financimi I aktiviteve operative
	10		Financing of Operating Activities related to Electricity Transmission - Financimi I aktiviteve operative te lidhura me transmetimin e energjise elektrike
		1	Financing of Operating Activities related to Electricity Transmission by the Budget- Financimi nga buxheti I aktiviteve operative te lidhura me transmetimin e energjise elektrike
		2	Financing of Operating Activities related to Electricity Transmission from other sources - Financimi nga burime te tjera I aktiviteve operative te lidhura me transmetimin e energjise elektrike
	20		Financing of other regulated operating activities - Financimi I aktiviteve operative te tjera te rregulluara
	30		Financing of non-regulated operating activities - Financimi I aktiviteve operative te tjera te parregulluara
15			Loans Received (Borrowings)- Huate e marra
	1		Short-term Loans Received - Huate e marra per periudha afatshkurtra
	2		Long-term Loans Received - Huate e marra per periudha afatgjata
	3		Bono
	9		Other Loans and Debts - Borxhe dhe hua te tjera
2			Fixed Assets - Aktivet Afatgjat
21			Tangible Assets - Aktive Afatgjata Materiale
	1		Land - Toka
	10		Land for buildings and facilities Transmission - Toka per ndertesat dhe paisjet e Sistemit te Transmetimit.
	30		Land for buildings and facilities for sales - Toka per ndertesat dhe paisje per shitje

	40		
	50		Land for general and administrative buildings and facilities - Toka per ndertesat e pergjithshme dhe administrative si dhe per paisje te tjera
	60		Land for buildings and facilities for Non-regulated Activities - Toka per ndertesat dhe paisje per aktivitetet e parregulluara
3			Buildings and Structures- Ndertesa dhe struktura
	10		Ownership (Physical) Interests - Interesat e huave
		1	Buildings and Structures for Transmission - Ndertesa per Transmetimin
		3	Buildings and Structures for sales- Ndertesa dhe struktura per shitje
		4	
		5	General and Administrative Buildings – Ndertesa te pergjithshme dhe administrative
		6	Buildings and Structures for Non-regulated Activities - Ndertesa dhe struktura per aktivitetet e parregulluara
	20		Leasehold interests - Interesat e dhenies me qera
		1	Buildings and Structures for Transmission – Ndertesa dhe struktura per Transmetimin
		3	Buildings and Structures for sales - Ndertesarat dhe strukturat per shitje
		4	
		5	General and Administrative Buildings- Ndertesarat e pergjithshme dhe administrative
		6	Buildings and Structures for Non-regulated Activities- Ndertesarat dhe strukturat per aktivitetet e parregulluara
3			Assets where cost been paid by customer - Aktivitet ku kostoja paguhet nga konsumatori
4			Plant and Equipment - Centrale dhe Paisje
	10		Overhead Lines and Underground cables - Linjat ajrore dhe nentokesore
		1	Overhead Lines for transmission - Linjat ajrore per transmetimin
		3	Cable Lines –Linja kabllore
		4	
		5	
		6	Other lines and cables- Te tjera linja
	20		Substation Equipment - Paisjet e nenstacioneve

		1	Cubicles and panels with breakers, disconnectors, etc.- Dhomeza dhe panele me celesa, ndaresa,etj
		5	
	30		Line Transformers - Transformatoret e rrjetit
		1	Transformers sipas nivelit te tensionit
		2	Other Transformers - Transformatore te tjere
		3	Relay protection and control equipment - Rele mbrojtje dhe paisjet kontrolluese
		4	Other substation equipment - Paisjet e tjera te nenstacioneve
	40		Street Lights - Ndricimi I rrugor
	50		Metering Equipment - paisjet e matjes
		1	Metering Equipment for ne transmetim - Paisjet e matjes per TL ne transmetim
		2	-Paisjet e matjes ne 400 /220/110KV
		3	Metering Equipment for Sales to Ultimate Consumers - Paisjet e matjes per shitje per konsumatoret fundore
		4	Paisjet e matjes per furnizuesit e kualifikuar dhe kliente e kualifikuar
		5	Other meters and metering tools - Matesa te tjere dhe paisjet matese
	60		Computer Systems - Sistemet kompjuterike
		1	Computers used in MV Transmission - Kompjutera te perdorur ne sistemin e transmetimit
		2	
		3	
		4	Computers used in Dispatch - Kompjutera te perdorura ne dispecerim
		5	Computers used for General and Administrative purposes- Kompjuterat e perdorur per qellime te pergjithshme dhe administrative
	70		Communication equipment and lines- Paisjet dhe linjat e komunikimit
		1	Communication equipment and lines used in MV Transmission Paisjet dhe linjat e komunikimit te perdorura ne Transmetim ne TM
		2	
		3	Communication equipment and lines used in Sales Paisjet dhe linjat e komunikimit te perdorura tek klientet e kualifikuar
		4	Communication equipment and lines used in Dispatch - Mjetet dhe linjat e komunikimit te perdorura per dispecerim

		5	Communication equipment and lines used for General and Administrative purposes - Mjetet dhe linjat e komunikimit te perdorura per qellime te pergjithshme dhe administrative
	80		Other Plant and Equipment - Paisje dhe impiante te tjera
		1	Used in Opeartion - Te perdorura ne operim
		2	Used in Maitenance- Te perdorura ne mirembajtje
		3	Used in service centers, workshops and <u>intermediate processing</u> - Te perdorura ne qendrat e sherbimeve, mbledhjet e punes dhe prodhim ne proces
		4	Used in Sales and Customer Service - Te perdorura ne shitje dhe sherbimin ndaj klientit
		5	Used for General and Administrative Purposes- Te perdorura per qellime administrative dhe te pergjitheshme
	90		Plant and Equipment for Non-Regulated Activities - Paisje dhe impiante per aktivitetet e parregulluara
5			Vehicles - Mjetet
	10		Vehicles related to MV Transmission - Mjetet qe kane te bejne me TM ne transmetim
		1	Cars - Makinat
		2	Trucks - Kamione
		3	Specialized vehicles - -Paisje te specializuara
		4	Other - Te tjera
	20		Vehicles used in LV Transmission - Mjete te perdorura ne TU ne transmetim
		1	Cars - Makinat
		2	Trucks - Kamionet
		3	Specialized vehicles- Paisje te specializura
		4	Other - Te tjera
	30		Vehicles used in Sales to Ultimate Consumers- Mjete te perdorura ne shitje ndaj konsumatoreve fundore
		1	Cars - Makinat
		2	Other - Te tjera
	40		Vehicles used in Dispatch - Mjete te perdorura ne dispecerim
	50		Vehicles for General and Administrative use - Mjete per perdorim administrativ dhe te pergjithshem
		1	Cars - Makinat
		2	Other - Te tjera
	90		Vehicles used in Non-Regulated Activities- Mjete te perdorura ne aktivite te parregulluara

	6		Tools and Implements - Mjetet dhe instrumenta
		10	Implements used in Transmission - Instrumenta te perdorura ne transmetim
		20	
		30	Implements used in Sales - Instrumenta te perdorura ne shitje
		40	Implements used in Dispatch - Instrumenta te perdorura ne dispecerim
		50	Implements for General and Administrative use-Instrumenta per perdorim administrativ dhe te pergjithshem
		90	Implements used in Non-Regulated Activities – Instrumenta te perdorur ne aktivite te parregulluara
	7		Construction work in progress- Ndertime ne proces
		10	Construction work in progress - Regulated Activities - Ndertime ne process-per Aktivite te rregulluara
		90	Construction work in progress - Non-Regulated Activities - Ndertime ne process –per Aktivite te parregulluara
	8		Assets taken out of Operation - Aktive te nxjerre jashte perdorimi
		10	Temporarily - Te perkohshem
		20	Liquidation - Te likuiduara
	9		Other Fixed Tangible Assets - Aktive te tjera Afatgjata Materiale
		10	Assets related to Transmission - Aktive te tjera te Transmetimit
		30	Assets related to Sales - Aktive te lidhura me shitjen
		40	Assets related to Dispatch - Aktivete te lidhura me dispecerimin
		50	General and Administrative Assets - Aktive te pergjithshme dhe administrative
		90	Other assets used in Non-Regulated Activities - Aktive te tjera te perdorura ne aktivitetet e parregulluara
20			Intangible Assets - Aktive Afatgjata Jomateriale
	1		Incorporation and Expansion Costs Kostot e perfshirjes dhe zgjerimit
	2		Products of Research and Development /PRD/- Produktet e kerkim-zhvillimit
		10	PRD used in Transmission - Produktet e kerkim-zhvillimit te perdorura ne Transmetim
		20	
		30	PRD used in Sales - Produktet e kerkim-zhvillimit te perdorura ne shitje

	40	PRD used in Dispatch - Produktet e kerkim-zhvillimit te perdorura ne dispecerim
	50	PRD for General and Administrative use - Produktet e kerkim-zhvillimit per perdorim administrativ dhe te pergjithshem
3		Patents, Licenses, Trade Marks /PLTM/ - Patentat, Licencat,Marka Tregtare
	10	PLTM used in Transmission - Patentat, Licencat,Marka Tregtare te perdorura ne Transmetim
	20	
	30	PLTM used in Sales - Patenta, Licenca, Marka Tregtare te perdorura ne shitje
	40	PLTM used in Dispatch - Patenta, Licenca, Marka Tregtare te perdorura ne dispecerim
	50	PLTM for General and Administrative use - Patenta, Licenca, Marka Tregtare per perdorim te pergjithshem dhe administrativ
4		Software - Software
	10	Software used in Transmission - Software te perdorur ne transmetim
	20	
	30	
	40	Software used in Dispatch Software te perdorur ne dispecerim
	50	Software for General and Administrative use Software per perdorim administrativ dhe te pergjithshem
5		Industrial Property Rights Te drejta pronesia te industrise
6		Other Fixed Intangible Assets- Aktive te tjera fikse te patrupezuara
	10	Assets used in HVin traqnsmission - Aktive te perdorura ne TL ne transmetim
	20	Assets used in Structures for- Aktive te perdorura ne strukturat e
	30	Assets used in Sales to Ultimate Consumers- Aktive te perdorura ne shitje ndaj konsumatoreve fundore
	40	Assets used in Dispatch - Aktive te perdorura ne dispecerim
	50	Assets for General and Administrative use - Aktivitet per perdorim administrativ dhe te pergjithshem
7		Concession Rights - Te drejtat e koncensionit
9		Other Fixed Intangible Assets used in Non-regulated Activities - Aktive Aftgjata Jo Materiale te tjera te perdorura ne aktivite te parregulluara
22		Long-Term Investments and Receivables - Investimet afatgjata dhe Llogarite e Arketueshme
	1	Long-term Investments in Related Companies- Investimet afatgjata ne kompanite e lidhura
	2	Long-term Investments in Associated Companies and Minority Participations - Investimet afatgjata ne kompanite e asociuara dhe ne minoritetet pjesmarrese.

	3		Securities - Bono
	4		
	5		Long-term Loans Granted- Hua afatgjata te dhena
	10		Long-term Loans Granted in LEKE - Hua afatgjata te dhena ne leke
	20		Long-term Loans Granted in Foreign Currency - Hua afatgjata te dhena ne monedha te huaja
	30		Overdue Loans - Hua qe I ka kaluar afati (te vonuara)
	40		Other Loans Granted - Hua te tjera
23			Long-Term Financial Assets - Aktive te tjera Afatgjata Financiare
24			Depreciation - Amortizimi
	3		Amortizimi I 20 3
	10		Amortizimi I 20 3 10
		1	Amortizimi I 20 3 10 1
		2	Amortizimi I 20 3 10 2
		3	Amortizimi I 20 3 10 3
		4	Amortizimi I 20 3 10 4
		5	Amortizimi I 20 3 10 5
		6	Amortizimi I 20 3 10 6
	20		Amortizimi I 20 3 20
		1	Amortizimi I 20 3 20 1
		2	Amortizimi I 20 3 20 2
		3	Amortizimi I 20 3 20 3
		4	Amortizimi I 20 3 20 4
		5	Amortizimi I 20 3 20 5
		6	Amortizimi I 20 3 20 6
	4		Amortizimi I 20 4
	10		Amortizimi I 20 4 10
		1	Amortizimi I 204 101
		2	Amortizimi I 204 102

		3	Amortizimi I 204 103
		4	Amortizimi i 204 104
		5	Amortizimi i 204 105
		6	Amortizimi i 204 106
	20		Amortizimi i 20 4 20
		1	Amortizimi i 204 201
		2	Amortizimi i 204 202
		3	Amortizimi i 204 203
	30		Amortizimi i 20 4 30
		1	Amortizimi i 204 301
		2	Amortizimi i 204 302
		3	Amortizimi i 204 303
		4	Amortizimi i 204 304
	40		Amortizimi i 20 4 40
		1	Amortizimi i 204 401
		2	Amortizimi i 204 402
		3	Amortizimi i 204 403
		4	Amortizimi i 204 404
		5	Amortizimi i 204 405
	50		Amortizimi i 20 4 50
		1	Amortizimi i 204 501
		2	Amortizimi i 204 502
		3	Amortizimi i 204 503
		4	Amortizimi i 204 504
	60		Amortizimi i 20 4 60
		1	Amortizimi i 204 601
		2	Amortizimi i 204 602
		3	Amortizimi i 204 603
		4	Amortizimi i 204 604
		5	Amortizimi i 204 605

	70		Amortizimi i 204 70
		1	Amortizimi i 204 701
		2	Amortizimi i 204 702
		3	Amortizimi i 204 703
		4	Amortizimi i 204 704
		5	Amortizimi i 204 705
	90		Amortizimi i 20 4 90
5			Amortizimi i 20 5
	10		Amortizimi i 205 10
		1	Amortizimi i 205 101
		2	Amortizimi i 205 102
		3	Amortizimi i 205 103
		4	Amortizimi i 205 104
	20		Amortizimi i 205 20
		1	Amortizimi i 205 201
		2	Amortizimi 205 202
		3	Amortizimi 205 203
		4	Amortizimi i 205 204
	30		Amortizimi i 205 30
		1	Amortizimi i 205 301
		2	Amortizimi i 205 302
	40		Amortizimi i 205 40
	50		Amortizimi i 205 50
		1	Amortizimi i 205 501
		2	Amortizimi i 205 502
	90		Amortizimi i 205 90
6			Amortizimi i 20 6
	10		Amortizimi i 206 10
	20		Amortizimi i 206 20
	30		Amortizimi i 206 30

	40	Amortizimi i 206 40
	50	Amortizimi i 206 50
	90	Amortizimi i 206 90
9		Amortizimi i 20 9
	10	Amortizimi i 209 10
	20	Amortizimi i 209 20
	30	Amortizimi i 209 30
	40	Amortizimi i 209 40
	50	Amortizimi i 209 50
	90	Amortizimi i 209 90
0		Amortizimi i Non-Current Intangible Assets - Amortizimi I Aktiveve Afatgjata Jo Materiale
	11	Amortizimi i 211
	12	Amortizimi i 212
	1	Amortizimi i 212 10
	2	Amortizimi i 212 20
	3	Amortizimi i 212 30
	4	Amortizimi i 212 40
	5	Amortizimi i 212 50
	13	Amortizimi i 213
	1	Amortizimi i 213 10
	2	Amortizimi i 213 20
	3	Amortizimi i 213 30
	4	Amortizimi i 213 40
	5	Amortizimi i 213 50
	14	Amortizimi i 214
	1	Amortizimi i 214 10
	2	Amortizimi i 214 20
	3	Amortizimi i 214 30
	4	Amortizimi i 214 40
	5	Amortizimi i 214 50

	15		Amortizimi i 215
	16		Amortizimi i 216
		1	Amortizimi i 216 10
		2	Amortizimi i 216 20
		3	Amortizimi i 216 30
		4	Amortizimi i 216 40
		5	Amortizimi i 216 50
	19		Amortizimi i 219
	7		Amortizimi i Goodwill - Amortizimi I emrit te mire
25			Provisions Parashikime
	1		Provisions for Coverage of Risk Assets -Provizione per te mbuluar aktivet me risk
	2		Provisions for Receivables from Sales – Provizione per te ardhurat qe jane per tu marre nga shitjet
		10	Provisions for Receivables from Sales – Provizione per te ardhurat qe jane per tu marre nga shitjet
		20	
	3		
	4		Provisions for Coverage of Off-balance Sheet Commitments – Provigjone per te mbuluar angazhimet jashte balancit
26			Goodwill - Emri I mire
	1		Positive Goodwill- Emri I mire pozitiv
	2		Negative Goodwill - Emri I mire negativ
3			Inventories Inventaret
30			Materials, Products and Merchandise- Materialet, Produktet dhe mallrat
	1		Supplies - Furnizime
	2		Materials - Materiale
		10	Transformer Oil - Vaji I transformatorit
		20	
		30	
		40	Other Oils - Vajra te tjera
		50	Fuel in ATUomobiles - Karburant per makinat
	3		Products - Produkte
	4		

		10	
		20	
		30	
	5		Merchandise Shipped and Works Handed Over - Mallra te nisura dhe punime te dorezuara
31			Materials Products and Merchandise used in Non-Regulated Activities - Materiale Produkte dhe mallra te perdorur ne aktivitet e parregulluara
	1		
	2		
40			Liabilities (Accounts Payable) to Suppliers - Detyrimet- Llogari te pagueshme ndaj furnitoreve
	1		Accounts Payable to Suppliers - Llogari te pagueshme ndaj furnitoreve
		10	Accounts Payable to Suppliers - Regulated Activities - Llogari te pagueshme per furnitoret - aktivite te rregulluara
		20	Accounts Payable to Suppliers - Non-Regulated Activities - Llogari te pagueshme- Aktivite te parregulluara
	2		Advances to Suppliers (Accounts Receivable from Suppliers) - Llogari te parapaguara (Llogari te arketueshme nga furnitoret)
		10	Accounts Payable to Suppliers - Regulated Activities - Llogari te pagueshme ndaj furnitoreve- Aktivite te rregulluara
		20	Accounts Payable to Suppliers - Non-Regulated Activities - Llogari te pagueshme ndaj furnitoreve- Aktivite te parregulluara
	3		Commercial Credit from Suppliers - Blerje me kredi nga furnitoret
	4		Suppliers under Special Terms - Furnitore me kushte speciale
41			Accounts Receivable from Customers and Related Parties - Llogari te arketueshme nga klientet dhe palet e lidhura
	1		Customer Accounts Receivable - Llogarite e arketueshme nga klientet
		10	Customers – Transmission - Kliente- Transmetimi
		1	
		2	
		20	
		1	
		2	
		90	Customers - Non-Regulated Activities - Klient- Aktivite te parregulluara
	2		Advances from Customers (Customer Accounts Payable) - Llogari te parapaguara nga klientet

			(Llogari te pagueshme te klienteve)
	10		Customers - Electricity transmission - Klient- Transmetimi i energjise elektrike
	20		
	90		Customers - Non-Regulated Activities - Klient- Aktivitete te parregulluara
	3		Commercial Credit to Customers - Kredi tregtare per konsumatorin
	4		A/R from Sales to Customers under Special Terms - Llogari te arketueshme nga shitjet tek konsumatorët me kushte speciale
	5		Foreign Currency Receivables under Commercial Credit - Arketime ne monedha te huaja per kredite tregtare
	6		A/R and A/P from Sales to Related Parties - Llogari te arketueshme dhe Llogari te pagueshme nga shitjet ndaj paleve te lidhura
42			Liabilities A/P to the Employees - Detyrime ndaj punonjesve
	1		Accounts Payable to Employees - Llogari te pagueshme ndaj punonjesve
	2		Accounts Receivable from Employees related to Special Assignments - Llogari te arketueshme nga punonjesit te lidhur me angazhime te vecanta
	4		Receivables from Minority Interest - Arketime nga minoritetet e interesuara
	5		Payables on Minority Interest - Pagesa ndaj minoriteteve te interesuara
	6		Receivables from Subscribed Shares - Arketime nga aksionet e nenshkruara
44			A/R Accounts Receivable from Claims and Shortages - Llogarite te arketueshme nga penalitetet dhe mungesa
	1		Receivables for Claims - Llogari te arketueshme nga penalitetet
	2		Receivables for Shortages - Llogari te arketueshme nga mungesat
	3		Valuation Differences from Shortages - Vleresimi I diferences nga mungesat
	4		Receivables from Legal Disputes - Kerkesa per arketime nga ceshtje gjyqesore
	5		Writs Receivables - Llogari te arketueshme nga urdhra gjyqesore
45			Liabilities A/P to the Budget, the Social Security Fund and Budgetary Institutions - Detyrime LLP ndaj buxhetit, fondit te sigurimeve shoqerore dhe institucioneve buxhetore
	1		Liabilities to the municipalities - Detyrime ndaj bashkive, komunave
	2		Liabilities for Income Tax - Detyrime per taksen mbi te ardhurat
	3		Liabilities for Value Added Tax - Detyrimet per TVSH

	4		1
	5		
	6		
	7		
	9		
49			Other Debtors and Creditors - Debitore dhe kreditore te tjere
	1		Liabilities to Trustees - Detyrime per perfitues te ndryshem
	2		Liabilities for Warranties - Detyrime per garanci
	3		Accounts for Fees - Llogarite per tatim taksa
	4		Liabilities for Transfer Amounts for Expenses under Special Assignments - Detyrime per shumen e transferuar per shpenzime nen angazhime speciale
	5		Liabilities for Insurance Providers - Detyrime per ofruesit e sigurimeve
	6		Liabilities with Banks - Detyrime ndaj bankave
	7		Liabilities for Temporary Tax Differences - Detyrime per diferencat e perkohshme te taksave
	8		Other Debtors - Debitore te tjere
	9		Other Creditors - Kreditore te tjere
5			Cash - Arka/Banka
50			Cash - Arka/Banka
	1		Cash in Hand in LEKE - Arka ne leke
	2		Cash in Hand in Foreign Currency - Arka ne monedhe te huaj
	3		Current Bank Account in LEKE - Banka ne LEKE
	4		Current Bank Account in Foreign Currency - Banka ne monedhe te huaj
	5		Letters of Credit in LEKE - Letra krediti ne leke
	6		Letters of Credit in Foreign Currency - Letra krediti ne monedhe te huaj
	7		Deposits - Depozitat
	8		Payment Checks - Ceqe per tu paguar
	9		Other Cash - Vlera te tjera
51			Short-term Investments - Investime afatshkurtra

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

	1		Shares - Aksione
	2		Own Shares - Aksione te veta
	3		Bonds and Debentures - Obligacione dhe deftesa borxhi
	4		Own Debentures - Deftesat e borxhit te veta
	5		State Securitie - Bono thesari
6			Expenses - Shpenzime
60			Expenses by Economic Elements - Shpenzime sipas natyres ekonomike
	1		Materials Materialet
	10		Materials used in Operation - Regulated Activities (This might be combined with 21) - Materiale te perdorura ne operacione- Aktivitete te rregulluara(Kjo mund te kombinohet me 21)
		1	Materials used in MV Electricity transmission - Materialet e perdorura ne transmetimin e energjise elektrike ne TM
		2	Materials used in LV Electricity transmission - Materialet e perdorura ne transmetimin e energjise elektrike ne TU)
		3	
		4	Materials used in Street Lighting - Materialet e perdorura per ndricimin e rrugeve
		5	Materials used in new connections - Materialet e perdorura per lidhjet e reja
		6	Materials used in capital construction (to be capitalized) - Materialet e perdorura per investime kapitale
	20		Materials used for in-house maintenance related to operation - Materialet e perdorura per mirembajtje te brendshme te lidhur me operacionet
		1	Materials used for in-house maintenance related to MV Transmission - Materialet e perdorura ne mirembajtje te brendshme te lidhur me transmetimin ne TM
		2	Materials used for in-house maintenance related to LV Transmission - Materialet e perdorura ne mirembajtje te brendshme te lidhur me transmetimin ne TU
		3	
		4	Materials used for in-house maintenance related to Street Lights - Materialet e perdorura ne ndricim rruges nga kapitali I punes
	30		Materials used in service stations, work-shops and intermediate processing - Materialet e perdorura ne stacionet e sherbimit, punishte dhe procesime te ndermjetme
		1	Materials used in service stations, work-shops and intermediate processing operation - Materialet e perdorura ne nenstacionet , punishte dhe operacione me procesim te ndermjetem
		2	Materials used in service stations, work-shops and intermediate processing – maintenance -

			Materialet e perdorura ne stacionet e sherbimit, punishte dhe prodhim ne proces- mirembajtje
	40		Materials used in sales and customer service - Materialet e perdorura ne shitje dhe sherbimin ndaj klienteve
		1	Materials used in meter reading - Materialet e perdorura ne paisjet matese
		2	Materials used in billing and collection - Materialet e perdorura ne faturim dhe grumbullim
		3	Materials used in customer service - Materialet e perdorura ne sherbimin ndaj klientit
		4	Materials used in marketing and advertising - Materialet e perdorura ne marketing dhe reklame
		5	Materials used for maintenance related to Sales and Marketing - Materialet e perdorura ne mirembajtje te lidhura me shitjen dhe marketingun
		9	Other materials used in sales and marketing - Materiale te tjera te perdorura ne shitje dhe marketing
	50		Materials used for general and administrative purposes - Materialet e perdorura per qellime te pergjithshme dhe administrative
		1	Office supplies - Paisje zyre
		2	Fuel and other materials for transportation for general and administrative - Karburant dhe materiale te tjera per transportim per qellime administrative dhe te pergjitheshme
		3	Materials for maintenance related to General and Administrative Activities - Materiale per mirembajtje te lidhur me aktivite te pergjithshme dhe administrative
		3	Other materials used in General and Administrative activities - Materiale te tjera te perdorura ne aktivite te pergjithshme dhe administrative
	60		Materials used in Research and Development - Materiale te perdorura ne kerkim-zhvillim
	90		Materials used in Non-Regulated Activities - Materiale te perdorura ne aktivite te parregulluara
2			Fuels - Karburante
	10		Fuels used in Operation - Karburant i perdorur ne operacione
		1	Fuel used in MV Transmission - Karburant I perdorur ne transmetimin ne TM
		2	Fuel used in LV Transmission - Karburant I perdorur ne transmetimin ne TU
		3	
		4	Fuels used for operation of street lighting - Karburant I perdorur ne operacionet per ndricim rruges
	20		Fuels used in Maintenance - Karburant I perdorur ne mirembajtje
		1	Fuel used in maintenance related to MV Transmission - Karburant I perdorur ne mirembajtje te lidhur me transmetimin ne TM
		2	Fuel used in maintenance related to LV Transmission - Karburant I perdorur ne mirembajtje te lidhur me transmetimin ne TU

		3	
		4	Fuels used maintenance of Street lighting - Karburant I perdorur per mirembajtje te ndricimit te rrugeve
	30		Fuel used in Sales and Customer Service - Karburanti I perdorur ne shitje dhe sherbim ndaj klienteve
		1	Fuel used in meter reading - Karburant I perdorur per paisjet matese
		2	Fuel used in billing and collection - Karburant I perdorur per faturime dhe grumbullim
		3	Fuel used in customer service - Karburanti I perdorur per sherbim ndaj klientit
		4	Fuel used for other sales and marketing activities - Karburant I perdorur per shitje te tjera dhe aktivite marketingu
	40		Fuel for General and Administrative purposes - Karburant per qellime administrative dhe te pergjithshme
	90		Used in Non-Regulated Activities - Karburant I perdorur ne aktivitet e parregulluara
	3		Salaries and wages - Shpenzime per paga
	10		Salaries for Operation - Regulated Activities (This might be combined with 20) - Paga per operacionet – Aktivite te rregulluara (Kjo mund te kombinohet me 21)
		1	Salaries and wages for MV Transmission - Shpenzime page per transmetimin ne TM
		2	Salaries and wages for LV Transmission - Shpenzime page per transmetimin ne TU
		3	
		4	Salaries and wages for Street Lighting - Shpenzime page per ndricim rruge
		5	Salaries and wages for new connections - Shpenzime page per lidhjet e reja
		6	Salaries and wages for capital construction (to be capitalized) - Shpenzime page per ndertime kapitale(investime)
	20		Salaries for in-house maintenance related to operation – Shpenzime Page per mirembajtje te brendshme te lidhur me operacionet
		1	Salaries and wages for maintenance related to MV Transmission - Shpenzime page per mirembajtje te lidhur me transmetimin ne TM
		2	Salaries and wages for maintenance related to LV Transmission - Shpenzime page per mirembajtje te lidhur me transmetimin ne TU
		3	
		4	Salaries and wages for maintenance related to Street Lighting - Shpenzime page per mirembajtje te lidhur me ndricim rruges
	30		Salaries in service stations, work-shops and intermediate processing /SSPA/ - Shpenzime Page ne pikat e sherbimit, punishte dhe prodhim ne proces

		1	Salaries and wages in service stations, work-shops and intermediate processing – operation - Shpenzime page ne nenstacionet, punishte dhe prodhim ne proces – operacionet
		2	Salaries and wages in service stations, work-shops and intermediate processing – maintenance – Shpenzime page ne nenstacionet, punishte dhe prodhim ne proces – mirembajtje
	40		Salaries for sales and customer service – Shpenzime Page per shitje dhe sherbim klienti
		1	Salaries for meter reading - Shpenzime Page per matesat qe lexojne
		2	Salaries for billing and collection - Shpenzime Page per faturimet dhe grumbullimet
		3	Salaries for customer service - Shpenzime Page per sherbimin ndaj klientit
		4	Salaries related to the information and advertising - Shpenzime Page per informacionet dhe reklamat
		5	Salaries for maintenance related to Sales and Customer Service - Shpenzime Page per mirembajtje te lidhur me shitjet dhe sherbim ndaj klienteve
		6	Salaries of other personell engaged in sales and customer service - Shpenzime Page per personel tjetër te angazhuar ne shitje dhe sherbim ndaj klienteve
	50		Salaries for General and Administrative - Shpenzime Page per qellime administrative dhe te pergjithshme
	60		Salaries for Research and Development - Shpenzime Page per kerkim-zhvillim
	90		Salaries for personnel engaged in Non-Regulated Activities – Shpenzime Page per personel te angazhuar ne aktivitetet e parregulluara
4			Social security payments and allowances /SSPA/ -Sigurimet shoqerore dhe shendetesore
	10		SSPA for Operation - Sigurimet shoqerore dhe shendetesore per operacionet
		1	MV Transmission - Transmetim ne TM
		2	LV Transmission - Transmetim ne TU
		3	Street Lighting - Ndricim rruge
		4	Metering MV and LV - Matje TM,TU
	20		SSPA for in-house maintenance related to operation - Sigurimet shoqerore dhe shendetore per mirembajtje te brendshme ne lidhje me operacionet
		1	MV Transmission - Transmetim ne TM
		2	LV Transmission - Transmetim ne TU
		3	Street Lighting - Ndricim rruges
		4	Metering MV and LV - Matje ne TU,TM
	30		SSPA for service stations, work-shops and intermediate processing - Sigurimet shoqerore per stacionet e sherbimeve, punishte dhe prodhim ne proces

	40		SSPA for sales and customer service - Sigurimet shoqerore per shitje dhe sherbim ndaj klientit
		1	Salaries for meter reading - Shpenzime Page per lexim matesi
		2	Salaries for billing and collection - Shpenzime Page per faturime dhe grumbullim
		3	Salaries for customer service – Shpenzime Page per sherbimin ndaj klientit
		4	Salaries related to the information and advertising – Shpenzime Page ne lidhje me informimin dhe reklamen
		5	Salaries for maintenance related to Sales and Customer Service – Shpenzime Page per mirembajtje te lidhur me shitje dhe sherbimin ndaj klientit
		6	Salaries of other personell engaged in sales and customer service – Shpenzime Page per personel tjetër te angazhuar ne shitje dhe sherbimin ndaj klientit
	50		SSPA for General and Administrative - Sigurimet shoqerore dhe shendetesore per qellime administrative dhe te pergjithshme
	60		SSPA for Research and Development - Sigurimet shoqerore dhe shendetesore per kerkim-zhvillim
	90		SSPA for Personnel engaged in Non-Regulated Activities - Sigurimet shoqerore dhe shendetesore te angazhuar ne aktivitet e parregulluara
5			Depreciation - Amortizimi
	10		Depreciation related to Operation - Amortizimi I lidhur me operacionet
		1	Overhead Lines for MV Transmission (from 1 to 110 kV) - Linjat ajrore per transmetim ne TM(nga 1 deri ne 110kV)
		2	Overhead Lines for LV Transmission (up to 1 kV) - Linjat ajrore per transmetim ne TU (deri ne 1 KV)
		3	MV Cable Lines (more than 1 kV) - Linjat kablore ne TM (mbi 1kV)
		4	LV Cable Lines (up to 1 kV) - Linjat kablore ne TU(deri ne 1 kV)
		5	Breakers and Disconnectors for MV Transmission (more than 1 up to 110 kV) - Celesa dhe thika per transmetim ne TM (nga 1 ne 110kV)
		6	Breakers and Disconnectors for LV Transmission (up to 1 kV) - Celesa dhe thika per transmetimin ne TU(deri ne 1kV)
		7	Transformers 110kV/MV - Transformator 110kV / TM
		8	Transformers MV/LV - Transformatoret TM/TU
		9	Substations - Nenstacionet
	11	1	Street Lights - Ndricim rruge
		2	Metering Equipment for MV Transmission - Paisjet matese per transmetim ne TM
		3	Metering Equipment for LV Transmission - Paisjet matese per transmetim ne TU

		4	Buildings and structures - Ndertesa dhe struktura
		5	Vehicles - Mjete transporti
		6	Other assets used in operation - Aktive te tjera te perdorura ne operacione
	20		Amortizimi i assets used for in-house maintenance - Amortizimi per aktivet te perdorura per mirembajtje te brendshme
		1	Plant and equipment - Impiante dhe paisje
		2	Buildings and structures - Ndertesa dhe struktura
		3	Vehicles - Mjete transporti
		4	Other assets used for in-house maintenance - Aktive te tjera te perdorura per mirembajtje te brendshme
	30		Amortizimi i assets used in service stations, work-shops and intermediate processing - Amortizimi I aktiveve te perdorur ne stacionet e sherbimit,punishte dhe prodhim ne proces
	40		Amortizimi i assets used in Sales and Customer service - Amortizimi I aktiveve te perdorur ne shitje dhe sherbimi ndaj klientit
		1	Meters - Matesat
		2	CompTUer systems - Sistemet e kompjuterave
		3	Customer service - Sherbimi ndaj klienteve
		4	Buildings and structures - Ndertesa dhe struktura
		5	Vehicles - Automjete
		6	Tools and Implements - Instrumenta/vegla
		7	Other assets used in sales and customer service - Aktive te tjera te perdorura ne shitje dhe sherbimin ndaj klientit
	50		Amortizimi i General and Administrative Assets - Amortizimi I aktiveve te pergjithshme dhe administrative
	90		Amortizimi i Assets used for Non-Regulated Activities - Amortizimi I aktiveve te perdorura ne aktivitete te parregulluara
6			Hired services - Sherbime nga te tretet
	10		Services related to operation - Sherbime te lidhura me operacionet
		1	MV Operation - Operacione TM
		2	LV Operation - Operacione TU
		3	Dispatch - Disperceri
		4	Street Lights - Ndricimi I rrugeve
		5	New connections - Lidhjet e reja

		6	Other - Te tjera
	20		In-house maintenance related to operation - Mirembajtje e brendshme e lidhur me operacionet
		1	MV Operation - Operacionet ne TM
		2	LV Operation - Operacionet ne TU
		3	Dispatch - Dispeceria
		4	Street Lights - Ndricimi I rrugeve
		5	New connections - Lidhjet e reja
		6	Other - Te tjera
	30		Service stations, work-shops and intermediate processing - Stacionet e sherbimit, punishte dhe prodhim ne proces
		1	
		2	
		3	
	40		Services related to sales and customer services - Sherbime te lidhura me shitjet dhe sherbimin ndaj klientit
		1	Services related to meter reading - Sherbime te lidhura me matesat qe lexojne
		2	Services related to billing and collection - Sherbimet te lidhura me faturimet dhe koleksionimin
		3	Services related to customer service - Sherbimet te lidhura me sherbimin ndaj klientit
		4	Services related to marketing and advertising - Sherbimet te lidhura me marketingun dhe reklamen
		5	Other services related to sales and customer service - Sherbime te tjera te lidhura me shitjet dhe sherbimin ndaj klientit
	50		Services related to the general and administrative activities - Sherbimet e lidhura me aktivitetet e pergjithshme dhe administrative
		1	Insurance - Sigurimet
		2	Consulting - Keshillimi
		3	Audit - Audit
		4	Transportation - Transportimi
		5	Leases- Qerate
		6	Regulatory - Rregullatori
		7	
		8	
		9	

	51	1	
		2	
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		5	
		6	
	60		Services related to research and development - Sherbimet e lidhura me kerkim-zhvillimin
	90		Services related to Non-Regulated Activities - Sherbimet e lidhura me aktivitetet e parregulluara
9			Other expenses - Shpenzimet te tjera
	10		Free food - Ordinance 8
		1	MV Transmission - Transmetim ne TM
		2	LV Transmission - Transmetim ne TU
		3	Sales and customer service - Shitja dhe sherbimi ndaj klientit
		4	General and Administrative - Te pergjithshme dhe administrative
	20		Medical Services under the Labour Code - Sherbimet mjekesore sipas kodit te punes
		1	MV Transmission - Transmetim ne TM
		2	LV Transmission - Transmetim ne TU
		3	Sales and customer service - Shitja dhe sherbimi ndaj klientit
		4	General and Administrative - Te pergjithshme dhe administrative
	30		Business Trips - Udhetime jashte vendit
		1	MV Transmission - Transmetim ne TM
		2	LV Transmission - Transmetim ne TU
		3	Sales and customer service - Shitja dhe sherbimi ndaj klientit
		4	General and Administrative- Administrative dhe te pergjithshme
	40		Taxes and Fees - Tatime dhe taksa
		1	MV Transmission - Transmetimi ne TM
		2	LV Transmission - Transmetimi ne TU
		3	Sales and customer service - Shitje dhe sherbimi ndaj klientit
		4	General and Administrative - Te pergjithshme dhe administrative
	50		Miscellaneous general and administrative expenses - Shpenzime te pergjithshme dhe administrative te ndryshme

		1	Communications (Phone, Fax, etc.) - Komunikimi(telefon, faks, etj)
		2	Entertainment - Argetim
		3	Heating and lighting - Ndricim dhe ngrohje
		4	Water and sewerage - Uje dhe kanalizime
	90		Expenses related to Non-Regulated Activities - Shpenzime te lidhura me aktivitetet e parregulluara
61			Expenses by activities - Shpenzime sipas aktivitetit
	1		Cost of electricity Transmission - Kosto e transmetimit te energjise elektrike
	10		Cost of Medium Voltage Transmission - Kosto e transmetimit ne TM
		1	Materials for operation - excl. Fuel - Materiale per operacionet- karburant
		2	Salaries and Wages for operation - Shpenzime personeli per operacionet
		3	Social Security for Pensions and Sickness - Sigurimet shoqerore per pensione dhe shendetin
		4	Depreciation and Amortization - Amortizimi
		5	Third party Services related to operation - Sherbimet e paleve te treta te lidhura me operacionet
		6	Third party Services related to maintenance - Sherbimet e paleve te treta te lidhura me mirembajtjen
		7	Fuels - Karburanti
		8	
		9	Cost of service stations, workshops and intermediate processing - Kosto e stacioneve te sherbimit , punishteve dhe prodhimi ne proces
	11	1	Cost of Inhouse Maintenance - Kosto e sherbimeve te brendshme
		2	Medical Services under the Labour Code -Sherbimet mjekesore sipas kodit te punes
		3	Taxes and Fees - Tatime dhe taksa
		4	Field Trips - Udhetime te fushes
		5	Other Medium Voltage Transmission Expenses - Shpenzime te tjera te transmetimit ne TM
	20		Cost of Low Voltage Transmission - Kosto e transmetimit ne TU
		1	Materials for operation - excl. Fuel - Materiale per operacionet - karburanti
		2	Salaries and Wages for operation - Shpenzime page per operacionet
		3	Social Security for Pensions and Sickness - Sigurimet shoqerore per pensionet dhe shendetin
		4	Depreciation and Amortization -Amortizimi

		5	Third party Services related to operation– directly from 602 - Sherbimet e paleve te treta te lidhura me operacionet- direct nga 602
		6	Third party Services related to maintenance– directly from 602- Sherbimet e paleve te treta te lidhura me mirembajtjen- direct nga 602
		7	Fuels - Karburanti
		8	
		9	Expenses for Supporting Activities – from 632 - Shpenzime per aktivitete mbeshtetese- nga 632
	21	1	Expenses for inhouse maintenance – from 642 - Shpenzime per mirembajtje te brendshme- nga 642
		2	Medical Services under the Labour Code - Sherbimet mjekesore sipas kodit te punes
		3	Taxes and Fees - Tatime dhe taksa
		4	Field Trips - Udhetime brenda vendit
		5	Other Expenses - Shpenzime te tjera
	30		
		1	
		2	
		3	
		4	
		5	
		6	
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		9	
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		2	
		3	
		4	
		5	
	40		
		1	
		2	
		3	

	50		Technical Losses - Humbje teknike
2			Cost of Service Stations, Work Shops and Intermediate Processing - Kostoja e stacioneve te sherbimit, punishteve dhe prodhim ne proces
	10		Service Stations - Stacionet e sherbimit
		1	Materials for operation - excl. Fuel - Materialet per operim- Karburant
		2	Salaries and Wages for operation - Shpenzime page per operimin
		3	Social Security for Pensions and Sickness - Sigurimet shoqerore per pensionet dhe shendetin
		4	Depreciation and Amortization - Amortizimi
		5	Third party Services related to operation - Sherbimet e paleve te treta te lidhura me operacionet
		6	Third party Services related to maintenance - Sherbimet e paleve te treta te lidhura me mirembajtjen
		7	Fuels - Karburanti
		8	
		9	Expenses for inhouse maintenance - Shpenzime per mirembajtje te brendshme
	11	1	Medical Services under the Labour Code - Sherbimet mjekesore sipas Kodit te Punes
		2	Taxes and Fees - Tatime dhe taksa
		3	Field Trips - Udhetime brenda vendit
		4	Other Expenses - Shpenzime te tjera
	20		Work Shops - Punishte
		1	Materials for operation - excl. Fuel - Materialet per operacionet- karburanti
		2	Salaries and Wages for operation - Shpenzime personeli per operacionet
		3	Social Security for Pensions and Sickness -Sigurimet shoqerore per pensionet dhe shendetin
		4	Depreciation and Amortization - Amortizimi
		5	Third party Services related to operation - Sherbime te paleve te treta te lidhura me operacionet
		6	Third party Services related to maintenance - Sherbime te paleve te treta te lidhura me mirembajtjen
		7	Fuels- Karburanti
		8	
		9	Expenses for inhouse maintenance - Shpenzime per mirembajtje te brendshme
	21	1	Medical Services under the Labour Code - Sherbimet mjekesore sipas kodit te punes
		2	Taxes and Fees - Tatime dhe taksa

		3	Field Trips - Udhetime brenda vendit
		4	Other Expenses - Shpenzime te tjera
	30		Intermediate processing - Procesime te ndermjetme
		1	Materials for operation - excl. Fuel - Materialet per operacionet - karburanti
		2	Salaries and Wages for operation - Shpenzime personeli per operacionet
		3	Social Security for Pensions and Sickness - Sigurimet shoqerore per pensionet dhe shendetin
		4	Depreciation and Amortization - Amortizimi
		5	Third party Services related to operation - Sherbimet e paleve te treta te lidhura me operacionet
		6	Third party Services related to maintenance Sherbimet e paleve te treta te lidhura me mirembajtjen
		7	Fuels - Karburanti
		8	
		9	Expenses for inhouse maintenance - Shpenzime per mirembajtje te brendshme
	31	1	Medical Services under the Labour Code - Sherbimet mjekesore sipas kodit te punes
		2	Taxes and Fees - Tatime dhe taksa
		3	Field Trips - Udhetime brenda vendit
		4	Other Expenses - Shpenzime te tjera
	5		Cost of Sales to and Marketing Expenses - Kosto per shitje dhe shpenzime marketingu
		10	Cost of Supply to Ultimate Consumers - Kosto e sherbimit ndaj konsumatoreve fundore
		1	Materials for operation - excl. Fuel - Materialet per operim- Karburanti
		2	Salaries and Wages for operation - Shpenzime personeli per operim
		3	Social Security for Pensions and Sickness - Sigurimet shoqerore per pensionet dhe shendetin
		4	National Social Security Institute - Instituti I sigurimeve shoqerore kombetare
		5	Vocational Training and Unemployment - Trajnime profesionale dhe papunesia
		6	Social Allowances according to legislation - Shuma te parashikuara per sigurimet shoqerore sipas legjislacionit
		7	Depreciation and Amortization - Amortizimi
		8	Third party Services related to operation– directly from 602 - Sherbime te paleve te treta te lidhura me operacionet- direct nga 602
		9	Third party Services related to maintenance– directly from 602 - Sherbime te paleve te treta te lidhura me mirembajtjen

	11	1	Fuels - Karburant
		2	
		3	Cost of service stations, workshops and intermediate processing - Kosto e stacioneve te sherbimit, punishteve dhe prodhimi ne proces
		4	Expenses for inhouse maintenance – from 643 - Shpenzime per mirembajtje te brendshme- nga 643
		5	Medical Services under the Labour Code - Sherbimet mjekesore sipas kodit te punes
		6	Taxes and Fees - Tatime dhe taksa
		7	Field Trips - Udhetime brenda vendit
		8	Other Expenses - Shpenzime te tjera
	20		Marketing and advertising expenses - Shpenzime marketingu dhe reklame
		1	Marketing and advertising expenses - Shpenzime marketingu dhe reklame
		2	Commissions and consignments - Komisione
		3	Other Sales and marketing expenses - Shpenzime te tjera marketingu dhe shitje
	6		General and Administrative Expenses - Shpenzime administrative dhe te pergjithshme
	10		Administrative expenses - Shpenzime administrative
		1	Stationery and Office Supplies - Kancelari dhe paisje zyre
		2	Expenses for Wages - Shpenzime per paga
		3	Social Security for Pensions and Sickness - Sigurimet shoqerore per pensionet dhe shendetin
		4	Depreciation (and Amortization) - Amortizimi
		5	Hired Services – except the listed ones - Sherbime te tjera nga te tretet
		6	Fuels - Karburanti
		7	Telephone, telex and other of the kind - Telefon,fax dhe te tjera te ketij lloji
		8	Other Materials (excluding 1 and 9) - Materiale te tjera (pervec 1 dhe 9)
		9	Expenses for Repairs - Shpenzime riparimi
	11	1	Medical Services under the Labour Code - Sherbimet mjekesore sipas kodit te punes
		2	Representative Expenses - Shpenzime perfaqesimi
		3	Taxes and Fees - Tatime dhe taksa
		4	Field Trips in the Country - Shpenzime per dieta brenda vendit
		5	Field Trips Abroad - Shpenzime per dieta jashte vendit
		6	Heating and Lighting - Ndricim dhe ngrohje

		7	Advertising Expenses - Shpenzime reklame
		8	Expenses for Honoraria - Shpenzime shperblimi
		9	Other Expenses - Shpenzime te tjera
	20		General Expenses - Shpenzime te pergjithshme
		1	Stationery and Office Supplies – Kancelari dhe paisje zyre
		2	Expenses for Wages - Shpenzime per paga
		3	Social Security for Pensions and Sickness - Sigurimet shoqerore per pensione dhe shendetin
		4	Depreciation (and Amortization)- Amortizimi
		5	Hired Services – except the listed ones - Sherbime te tjera nga te tretet
		6	Fuels - Karburant
		7	Telephone, telex and other of the kind - Telefon, fax dhe te tjera te ketij lloji
		8	Other Materials (excluding 1 and 9) - Materiale te tjera(pervec 1 dhe 9)
		9	Expenses for Repairs - Shpenzime riparimi
	21	1	Medical Services under the Labour Code - Sherbimet mjekesore sipas kodit te punes
		2	Representative Expenses - Shpenzime perfaqesimi
		3	Taxes and Fees - Tatime dhe taksa
		4	Field Trips in the Country - Shpenzime per dieta brenda vendit
		5	Field Trips Abroad - Shpenzime per dieta jashte vendit
		6	Heating and Lighting - Ndricim dhe ngrohje
		7	Advertising Expenses - Shpenzime reklame
		8	Expenses for Honoraria -Shpenzime shperblimi
		9	Other Expenses - Shpenzime te tjera
	7		Cost of Maintenance - Kosto mirembajtje
	10		Cost of In-House Maintenance - Medium Voltage Transmission - Kosto e mirembajtjes te brendshme – Transmetim ne tension te mesem
		1	Materials – without fuels - Materialet- pervec karburantit
		2	Expenses for Wages - Shpenzime per paga
		3	Social Security for Pensions and Sickness - Sigurimet shoqerore per pensionet dhe shendetin
		4	Hired Services - Sherbime nga te tretet
		5	Fuels - Karburanti

		6	
		7	Field Trips - Udhetime brenda vendit
		8	Other Expenses - Shpenzime te tjera
		9	Expenses for Repairs Conducted through Outsourcing - Shpenzime riparimi nga te tretet
	11	1	Hired Services - Sherbime nga te tretet
		2	Other Expenses - Shpenzime te tjera
	20		Cost of In-House Maintenance - Low Voltage Transmission- Kosto e mirembajtjes te brendshme- transmetim ne tension te ulet
			Materials – without fuels - Materialet – pervec karburantit
			Expenses for Wages - Shpenzime per paga
			Social Security for Pensions and Sickness - Sigurimet shoqerore per pensione dhe shendetin
			Hired Services - Sherbime nga te tretet
			Fuels - Karburant
			Field Trips - Udhetime brenda vendit
			Other Expenses - Shpenzime te tjera
			Expenses for Repairs Conducted through Outsourcing - Shpenzime riparimi nga te tretet
	21		Hired Services - Sherbime nga te tretet
			Other Expenses - Shpenzime te tjera
	30		Cost of In-House Maintenance – Dispatch - Kosto per mirembajtje te brendshme - Dispeceria
			Materials – without fuels - Materialet- pervec karburantit
			Expenses for Wages - Shpenzime per paga
			Social Security for Pensions and Sickness - Sigurimet shoqerore per pensionet dhe shendetin
			Hired Services - Sherbime nga te tretet
			Fuels - Karburant
			Field Trips - Udhetime brenda vendit
			Other Expenses - Shpenzime te tjera
			Expenses for Repairs Conducted through Outsourcing - Shpenzime riparimi nga te tretet
	31		Hired Services - Sherbime nga te tretet
			Other Expenses - Shpenzime te tjera

		40	Cost of In-House Maintenance - Sales to Ultimate Consumers - Kosto e mirembajtjes te brendshme- Shitje ndaj konsumatoreve fundore
			Materials – without fuels - Materialet- pervec karburantit
			Expenses for Wages - Shpenzime per paga
			Social Security for Pensions and Sickness - Sigurimet shoqerore per pensionet dhe shendetin
			Hired Services - Sherbime nga te tretet
			Fuels - Karburant
			Field Trips - Udhetime brenda vendit
			Other Expenses - Shpenzime te tjera
			Expenses for Repairs Conducted through Outsourcing - Shpenzime riparimi nga te tretet
		41	Hired Services - Sherbime nga te tretet
			Other Expenses - Shpenzime te tjera
		50	Cost of In-House Maintenance - General and Administrative - Kosto per mirembajtje – Te pergjithshme dhe administrative
		1	Materials – withoTU fuels - Materialet- pervec karburanti
		2	Expenses for Wages - Shpenzime per paga
		3	Social Security for Pensions and Sickness - Sigurimet shoqerore per pensionet dhe shendetin
		4	Hired Services - Sherbime nga te tretet
		5	Fuels - Karburanti
		6	
		7	Field Trips - Udhetime brenda vendit
		8	Other Expenses - Shpenzime te tjera
		9	Expenses for Repairs Conducted through Outsourcing - Shpenzime riparimi nga te tretet
		51	1 Hired Services - Sherbime nga te tretet
			2 Other Expenses - Shpenzime te tjera
		60	Third party maintenance services - Sherbime mirembajtje nga te tretet
		1	Medium Voltage Transmission - Transmetimi ne tension te mesem
		2	Low Voltage Transmission - Transmetimi ne tension te ulet
		3	Dispatch - Dispeceria

		4	Sales to Ultimate Consumers - Shitje ndaj konsumatorve fundore
		5	General and Administrative - Te pergjithshme dhe administrative
	9		Operating expenses for Non-Regulated Activites - Shpenzime administrative per aktivitetet e parregulluara
62			Financial and other Non-Operating Expenses - Shpenzime financiare dhe shpenzime te tjera jo operative
	1		Financial Expenses - Shpenzime financiare
		10	Borrowing costs - Kosto e huamarrjeve
		1	Interest - Interesi
		1	Interest on Short Term Loans - Interesi per kredi afatshkurtra
		2	Interest on Long Term Loans - Interesi per kredi afatgjata
		2	Other Borrowing Costs - Kosto te tjera huamarrjeje
		20	Exchange rate differences - Diferenca nga kurset e kembimit
		30	Sales of Financial Instruments - Shitja e instrumentave financiare
		40	Re-measurement of Financial Instruments - Rivleresimi I instrumentave financiare
		50	Loss from Participation - Humbja nga pjesmarrja
		90	Other Financial Expenses - Shpenzime te tjera financiare
	2		Research and Development Costs - Kosto te kerkim-zhvillimit
		10	Materials and Supplies - Materialet dhe paisjet(furnitura)
		20	Salaries and Social Security - Shpenzime Page dhe Sigurime Shoqerore
		30	Third party services - Sherbime nga palet e treta
		1	Enginerring and design - Inxhinjerike dhe dizenjimi
		2	Analysis and forecasts - Analiza dhe parashikime
		3	Studies and polls - Studime dhe sondazhe
		9	Other Research and Development Costs - Kosto te tjera kerkim-zhvillimi
	3		Bad Debt Expenses - Shpenzime te borxhit te keq
	4		Commercial Losses - Humbje nga reklamat
	5		Fines, penalties and litigation expenses - Shpenzime gjoba, penallti, dhe ceshtje gjyqesore
	6		Losses from Inventory shortages, damages, etc. - Humbje nga mungesa, demtime,etj ne inventar

	7		Expenses related to taking Assets out of Operation and Sales of Assets - Shpenzime nga nxjerrja jashte perdorimi dhe shitja e aktiveve
		10	Taking Non-current Assets out of Operation - Nxjerrja jashte perdorimi I aktiveve jo te qarkullueshme
			Taking Assets out of Operation Temporarily - Nxjerrja jashte perdorimi perkohesisht I aktiveve
			Liquidation of assets Likujdimi I aktiveve
		20	Expenses related to Sales of Non-current Assets - Shpenzime te lidhura me shitjen e aktiveve jo te qarkullueshme
		30	Expenses related to Sales of Intangible assets - Shpenzime te lidhura me shitjen e aktiveve te patrupezuara
		40	Expenses related to Sales of Current Assets - Shpenzime te lidhura me shitjen e aktiveve te qarkullueshme
	8		Remeasurement of assets - Rivleresimi I aktiveve
		10	Expenses from revaluation of non-current assets - Shpenzime nga rivleresimi I aktiveve jo te qarkullueshme
		20	Losses from impairment of fixed assets - Humbje nga zhvleresimi I aktiveve fixe
		30	Expenses from changes in value of inventories - Shpenzime nga ndryshime ne vleresimin e inventareve
	9		Miscellaneous operating expenses - Shpenzime te tjera operative
		10	Donations - Kontribute
		20	Amortizimi i leased assets - Amortizimi I aktiveve te dhena me qera
69			Extraordinary Expenses - Shpenzime te jashtezakonshme
7			Income - Te ardhura
70			Revenue from Sales -Te ardhura nga shitja
	1		Revenue from Sales of Products - Te ardhura nga shitja e produkteve
		10	Revenue from Sales of Distribution Services - Te ardhura nga shitja e sherbimeve te shperndarjes
		1	Revenue from Sales - Rate Class 1 ² - Te ardhura nga shitja- klasa1
		2	Revenue from Sales - Rate Class 2 - Te ardhura nga shitja – klasa2
		3	Revenue from Sales - Rate Class 3 - Te ardhura nga shitja – klasa3

² Rate classes should reflect Albania tariff structure

		4	Revenue from Sales - Rate Class 4 - Te ardhura nga shitja- klasa4
		5	Revenue from Sales - Rate Class 5 - Te ardhura nga shitja – klasa5
	2		Revenue from Sales of Merchandise - Te ardhura nga shitja e mallrave
	3		Revenue from Services Rendered - Te ardhura nga sherbimet e kryera
		10	Revenue from Connections - Te ardhura nga lidhjet e reja
		20	Revenue from Sales of Other Services - Te ardhura nga shitjet e sherbimeve te tjera
	4		Revenue from Works completed - Te ardhura nga punet e kryera
	9		Revenue from Sales - Non-Reglated Activities - Te ardhura nga shitjet- aktivite te parregulluara
72			Financial and other Non-Operating Income -Te ardhura te tjera financiare dhe jo-operative
	1		Financial Income - Te ardhurat financiare
		10	Income from interest - Te ardhura nga interesat
		20	Income from Exchange Rate differences -Te ardhurat nga diferenca te kurset e kembimit
		30	Sales of Financial Instruments - Shitja e instrumentave financiare
		40	Re-measurement of Financial Instruments - Ri-vleresimi I instrumentave financiare
		50	Income from Participation - Te ardhura nga pjesmarrja
		90	Other Financial Income - Te ardhura te tjera financiare
	2		Revenue from Grants and Subsidies - Te ardhura nga grantet dhe subvencionet
	3		Revenue fom Sales of Assets - Te ardhura nga shitja e aktiveve
		10	Income from Liquidation of Non-Current Assets -Te ardhura nga likuidimi I aktiveve afatgjata
		20	Income related to Sales of Intangible assets - Te ardhura te lidhura me aktivet e trupezuara
		30	Income related to Sales of Current Assets -Te ardhura te lidhura me shitjen e aktiveve afatshkurtra.
	4		Revenue from Re-measurement od Assets -Te ardhura nga rivleresimi I aktiveve
		10	Revenue from revaluation of non-current assets -Te ardhura nga rivleresim I aktiveve afatgjata
		20	Revenue from reversal of impairment of fixed assets -Te ardhura nga anulimi I zhvleresimit te aktiveve afatgjata
		30	Revenue from changes in value of inventories - Te ardhura nga ndryshime ne vlere te inventarit
	5		Revenue from Writen-off Payables - Te ardhura nga faturat e nenshkuara
	6		Revenues from Fines and Penalties -Te ardhura nga penalltite dhe gjobat
	7		Gains from Surpluses of Assets - Te ardhura nga teprica e aktiveve
	9		Miscellaneous non-operating income -Te ardhura te tjera jo operative

79			Extraordinary Income - Te ardhura te jashtezakonshme
	1		
	2		
	3		
	9		
9			Off-balance Sheet Accounts - Llogari jashte bilancit
91	1		Other Parties' Fixed Tangible and Intangible Assets - Pale te tjera' Aktive afatgjata materiale dhe jomateriale
93	1		Other Parties' Inventories - Pale te tjera' Inventare
94	1		Contingent (Conditional) Debtors - Debitor te rastit(te kushtezuar)
95	1		Contingent (Conditional) Creditors - Kreditor te rastit (te kushtezuar)
96	1		Own Non-business Assets - Aktive te pronarit, jo te biznesit
97	1		Own Non-business Liabilities - Detyrime te pronarit, jo te biznesit
98	1		Sundry Off-balance Sheet Asset Accounts - Llogari te tjera aktivesh jashte bilancit
99	1		Sundry Off-balance Sheet Liability Accounts- Llogari te tjera detyrimesh jashte bilancit