



USAID
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**HYDRO POWER AND ENERGY
PLANNING PROJECT (HPEP)**

UNIFORM SYSTEM OF ACCOUNTING

INSTRUCTIONS TO THE REPORTING FORMS FOR
GEORGIAN POWER MARKET COMPANIES

July 18, 2014

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GEORGIAN POWER MARKET COMPANIES**

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(HPEP)**

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DELOITTE CONSULTING LLP

**USAID/CAUCASUS OFFICE OF ECONOMY, ENERGY AND
ENVIRONMENT**

JULY 18, 2014

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TABLE OF CONTENTS

LIST OF ACRONYMS	0
BACKGROUND	1
1. GENERAL AND ADMINISTRATIVE PROVISIONS	2
1.1 Introduction	2
1.2 The license holders to whom this instructions apply:	2
1.3 Submission, Signature Authorization and Contact information	2
1.4 Reporting Periods	3
1.5 Reporting Forms	3
2. COMPANY INFORMATION AND DATA	4
2.1 Legal Name of the entity.....	4
2.2 Type of license(s) holding;.....	4
2.3 Board of directors	4
2.4 Company Directors and department heads.....	4
2.5 Company offices and service center locations	4
2.6 Significant events affecting operations	4
2.7 Purchases and sales summary	4
3. FINANCIAL FORMS	4
3.1 Table 1 - Income statement for regulatory purposes;.....	5
3.2 Table 2 - Statement of financial position for regulatory purposes	5
3.3 Table 3 – PPE movement.....	5
3.4 Table 4 - Regulatory Expense breakdown by nature	6
3.5 Table 5 – PPE breakdown by plant	6
3.6 Table 6 - Trial Balance	6
3.7 Table 7 – CAPEX Form	6
4. NON-FINANCIAL FORMS	7
4.1 Operational reporting.....	7
4.1.1 Table 8 - Transmission system data applicable to transmission and distribution network companies	7
4.1.2 Table 9 - Electricity production info applicable to electricity production power plants	7
4.1.3 Table 10 - Organizational Chart	7
4.1.4 Table 11 - Information on staff	8
4.1.5 Depreciation study report	8
4.2 Table 12 - Vendor Reporting	8
4.3 Table 13 - Affiliate transactions reporting	8

APPENDIX 1	10
APPENDIX 2	25
APPENDIX 3	46
APPENDIX 4	66
APPENDIX 5	79
APPENDIX 6	96

LIST OF ACRONYMS

Acronym	Term
EU	European Union
FA	Fixed Assets
CoA	Chart of Accounts
GEMM	Georgian Electricity Market Model
GNERC	Georgian National Energy and Water Supply Regulatory Commission
GoG	Government of Georgia
HIPP	Hydropower Investment Promotion Project
HPEP	Hydro Power and Energy Planning Project
HPP	Hydro Power Plant
IAS	International Accounting Standards
IFRS	International Financial Reporting Standards
KM	Kilometers
kV, KV	Kilovolts, 1000 Volts
MoE	Ministry of Energy
PPE	Property, Plant and Equipment
TWh	Terra watt hours, 1,000 MWh, 1 million kilovolts
USAID	United States Agency for International Development
USoA	Uniform System of Accounting

BACKGROUND

In September, 2013, USAID initiated the Hydro Power and Energy Planning Project (HPEP) following on the three and a half year Hydropower Investment Promotion Project (HIPP) that supported market-based initiatives to stimulate investments into Georgia's hydropower sector.

HPEP facilitates private sector development of Georgia's hydropower resources that are environmentally, socially and economically sound. The main purpose of this project is also to support the Government of Georgia (GoG) in adopting and implementing the Georgia Electricity Market Model of 2015 (GEMM 2015) developed under HIPP to facilitate establishment of an electricity trading mechanism in Georgia. The general goals and principles of GEMM 2015 were agreed upon by USAID and GoG.

The Georgian electricity sector has made remarkable progress over the last twenty years, advancing from huge losses and blackouts in the 1990s, to collection rates over 90%, generally reliable service and near self-sufficiency today. In spite of the improvements, Georgia still experiences a shortfall of domestic supply in winter and, therefore, the GoG must secure private investment to develop the estimated 20 TWh of untapped hydropower resources the country possesses and promote cross border competitive electricity trading to Turkey and Europe to realize Georgia's electricity export potential.

While investors and developers are willing to sign initial investment commitments, investor access to project financing needed to turn these commitments into reality requires fundamental changes to Georgia's energy governance, regulatory, operating and legislative enabling environments.

Over the last decade the retail electricity rates in Georgia were set at government specified levels with the government providing large subsidies for power plants rehabilitation and operations while on the other hand mandating retail tariffs levels without considering the real of cost of service. That approach led to unanticipated and unwanted consequences. The electricity sector regulatory framework is in dire need of reform, now seeing:

1. Lack of transparency in rate setting process;
2. Poor record on investment into the aging distribution networks;
3. Lack of incentive to invest into new generation facilities with too low of a tariff for generation production aimed for sales in the local market;
4. No incentives in rates for better utility performance; and,
5. Uncertainty about long term rate stability.

USAID through its Hydropower Investment Promotion Project (March 2010-August 2013) and its Hydro Power and Energy Planning Project (starting September 2013) provides guidance to GNERC in reforming the regulatory framework including development of the USoA for the electricity sector of Georgia. USAID assistance has included development of a regulatory chart of accounts for the electricity sector, instructions to the chart of accounts and capacity building of GNERC and the electricity sector licensees.

In October 2013, Georgia's energy regulator (GNERC) endorsed introducing Regulatory Accounting as a new task. This was a major step forward for Georgia in

energy rate stability, transparency, fair allocation of costs to consumers, and elimination of hidden costs in tariffs.

Regulatory accounting or as it is known in the industry, Uniform System of Accounts (USoA), provides a sound basis for recording of expenses and assets in the regulated energy utilities. It includes a detailed chart of accounts and instructions on how to use the chart of accounts so that all expenses can be properly accounted for, audited and used as the basis for setting tariffs.

The USoA has proven to be a good tool for financial management of the utilities and without exception, the increased level of information provided by the USoA to utility management allows for better cost control and insights on the efficiency of their companies. It is a win-win success story as both consumers and investors reap benefits from this proven approach to regulatory oversight.

Below are the instructions to licensees for filling out the annual and quarterly financial reporting forms. These forms must be based on the accounts of the company (in accordance with the adopted CoA) and filed with the GNERC each year. Also included as Annexes to this report are the various reporting forms separated by type of license.

1. GENERAL AND ADMINISTRATIVE PROVISIONS

1.1 Introduction

This document sets minimum reporting requirements to electricity licensed companies. Other specific reporting requirements may also be issued by regulator for licensees.

Hereby stipulated forms are designated to monitor regulated companies and access their financial health and performance during the reporting period.

The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support.

1.2 The license holders to whom this instructions apply:

- Dispatch company
- Transmission companies
- Electricity Distribution (network) companies¹
- Electricity Distribution (supply) companies
- Generators, to whom GNERC sets tariffs

1.3 Submission, Signature Authorization and Contact information

Electricity sector companies listed in section 1.2 must complete and submit the annual and quarterly reporting forms specified by this document.

Each Company shall submit annual reports by the 30th of April of the following year.

Each Company shall submit quarterly reports by the 30th day of the following quarter.

All reports must be signed by both the general and financial authority of the Company. The Company has right to authorize a person to submit reports.

¹ At present electricity distribution network and electricity supply activities are not unbundled.

All submitted forms must contain name, position and valid contact information of person who is authorized and able to provide additional clarification regarding the report in case of additional questions raised from the side of regulator.

1.4 Reporting Periods

Annual reporting period is one calendar year, from the 1st of January to 31st of December.

Quarterly reporting period is the period of each calendar quarter:

- 1st quarter, from January 1 to March 31,
- 2nd quarter, from April 1 to June 30,
- 3rd quarter, from July 1 to September 30, and
- 4th quarter, from October 1 to December 31.

1.5 Reporting Forms

The full set of reporting annual form consist of following sections:

- Company information and data
- Financial forms
- Non-financial forms (forms supporting for tariff calculation verification, benchmarking and sound database creation purposes).

If the Company holds more than one license it should provide combined reporting forms as well.

There are two forms listed in this document for which are not given templates and companies can give fill them on their own discretion. The Company as a minimum requirement must include information stipulated by regulator in given instructions. Those forms are:

1. Organizational Chart
2. Depreciation study report (*in general this report is done by independent professional parties and there is not any need for creation template for it*).

For the purpose of this delivery the templates of USoA reporting forms are provided in separate MS Excell forms for each type of activity as follows:

Name of activity:	Name of the reporting forms' file:
<i>Dispatch</i>	<i>Reporting Forms - Dispatch.xlsx</i>
<i>Transmission</i>	<i>Reporting Forms - Transmisison.xlsx</i>
<i>Distribution (network)</i>	<i>Reporting Forms – Distribution Network.xlsx</i>
<i>Distribution (supply)</i>	<i>Reporting Forms - Distribution Supply.xlsx</i>
<i>Generation</i>	<i>Reporting Forms - Generation.xlsx</i>
<i>Combined</i>	<i>Reporting Forms - Combined.xlsx</i>

The coding and naming of presented forms are conditional. HPEP team assumes that GNERC shall apply coding and naming (ID) for each table in accordance with the legislation of Georgia.

2. COMPANY INFORMATION AND DATA

Company information and data' form should be provided in appendix to this document². Home page of Annual Report should provide general Information on the business entity consisting of:

2.1 Legal Name of the entity

The name of the company as stated in incorporation documents

2.2 Type of license(s) holding;

The name and license ID.

2.3 Board of directors

Names, addresses, telephone numbers of each member of the Board of Directors and the position on the board.

2.4 Company Directors and department heads

Names, addresses, telephone numbers of the company directors and major department/division heads and department, or division.

2.5 Company offices and service center locations

The location (city, street) and telephone numbers for the company offices, including all service centers.

2.6 Significant events affecting operations

This section provides an opportunity for the company to describe events that impacted its operations, including un-planned costs, revenues, or energy sales for the reporting year. It also provides an opportunity for the company to describe events that it anticipates impacting its operations in the forecasted year.

2.7 Purchases and sales summary

This is a summary of the electricity purchases and sales for the previous year, the current year, and the change from the previous to the current year. The data must be reported in energy (kWh) and the billing and collections in GEL. (this requirement refers to distribution supply companies).

3. FINANCIAL FORMS

Financial reporting requirements refers to all entities listed in section 1.2 of this document if not specified particular eligible entities.

The main purpose of financial reporting forms is to provide unbiased financial information of financial position and performance of the licensed company. Reporting should ensure, that other non-regulated activities are not subsidized with rate-payers money and that all transactions are carried out at open, prudent and value for money principles.

A licensed company shall provide the Board annually audited financial statements for the preceding calendar year for the corporate entity regulated by the GNERC. The distributor shall disclose the information about operating segment (IFRS 8 'Operating

² Form will be developed by GNERC

segments') whether there is a non-regulated business or more than one activity is regulated. The audited financial statements for reported year shall be submitted by April 30 of the next year.

The reporting forms are grouped by type of power market activity having identical numbering and, thus, meaning of tables as follows:

1. Table 1 - Income statement for regulatory purposes;
2. Table 2 - Statement of financial position for regulatory purposes;
3. Table 3 - Regulatory fixed assets movement;
4. Table 4 - Regulatory expense breakdown by nature;
5. Table 5 - Property plant and equipment breakdown by plant assignment - applicable to electricity transmission, dispatch, generation and distribution companies;
6. Table 6 - Trial Balance; and,
7. Table 7 – CAPEX form.

Each reporting form consists of given cumulative headings and exact references to USOA accounts. The account shall be matched with the particular item of the report. For exact reference purposes, each account of COA has status of heading or entry account. If account status is 'heading account' under it there should be entry accounts definitely. Entry account is final, ultimate, level of accounting entries for USOA purposes.

3.1 Table 1 - Income statement for regulatory purposes;

Income statement for regulatory purposes' is the income statement of the Company for the reporting year – with clear mapping reconciliation and references to USOA COA.

The Company shall provide combined regulatory income statement when: (a) two or more licensed activities are titled and/or (b) non-regulatory activity is undertaken.

The Form is presented in spreadsheet 'Table 1' of reporting forms' file.

3.2 Table 2 - Statement of financial position for regulatory purposes

Statement of financial position for regulatory purposes' is the balance sheet of the company for the reporting year with clear mapping, reconciliation and references to USOA COA.

The Company shall provide combined regulatory balance sheet statement when: (a) two or more licensed activities are titled and/or (b) non-regulatory activity is undertaken.

Form is presented in spreadsheet 'Table 2' of reporting forms' file.

3.3 Table 3 – PPE movement

The 'PPE movement' form is for reporting the changes in PPE balances from the beginning up to the end of the reporting period. The Company shall provide regulatory PPE asset movement information such as: starting balances, additions, disposals, impairments, depreciation, and assets created with the funds of third parties.

The Company shall fill the 'PPE movement' form for all PPE accounts and reporting level using four digits of Regulated COA.

There are input cells in the form and some calculated cells as well. Calculated cells have different color and input is not required for these cells. There is a sample filled line item filled in the form in order to show consequence of calculations.

The Company shall provide combined regulatory PPE movement statement when: (a) two or more licensed activities are titled and/or (b) non-regulatory activity is undertaken.

The Form is presented in spreadsheet 'Table 3' of reporting forms' file.

3.4 Table 4 - Regulatory Expense breakdown by nature

The 'Regulatory Expense breakdown by nature' is for reporting the expense breakdown. The Company shall use given Regulatory CoA accounts for each line item of the reporting form.

The Company shall provide combined regulatory expense breakdown by nature statement when: (a) two or more licensed activities are titled and/or (b) non-regulatory activity is undertaken.

The Form is presented in spreadsheet 'Table 4' of reporting forms' file.

3.5 Table 5 – PPE breakdown by plant

The 'PPE breakdown by plant' is for reporting the Property, plant and equipment assigned to the plants. Company shall use given Regulatory CoA accounts for each line item of the reporting form.

The Company shall provide combined regulatory PPE breakdown by plant when: (a) two or more licensed activities are titled and/or (b) non-regulatory activity is undertaken.

The Form is presented in spreadsheet 'Table 5' of reporting forms' file.

3.6 Table 6 - Trial Balance

The 'Trial Balance' provides the starting balance, turnover, and closing balances of all accounts for the reporting period.

The Company shall provide combined trial balance when: (a) two or more licensed activities are titled and/or (b) non-regulatory activity is undertaken.

Trial balance should be clearly mapped and reconciled to the line items of audited financial statements.

The Form is presented in spreadsheet 'Table 6' of reporting forms' file.

3.7 Table 7 – CAPEX Form

The 'CAPEX' form is to report the capital expenditures of the company. The Company shall disclose the details of capital expenditures constructed and/or otherwise created during the accounting period. The threshold sum for separate disclosure is 20 000 GEL per constructed/created item

The Company shall provide combined trial balance when: (a) two or more licensed activities are titled and/or (b) non-regulatory activity is undertaken.

The Form is presented in spreadsheet 'Table 7' of reporting forms' file.

4. NON-FINANCIAL FORMS

Non-financial forms are additional information supporting the regulator in sound judgment and setting just and reasonable tariffs.

4.1 Operational reporting

Operational reporting requirements refers to all entities listed in section 1.2 of this document if not specified particular eligible entities.

The reporting forms are grouped by type of power market activity having identical numbering and, thus, meaning of tables as follows:

Table 8 - Transmission system data applicable to transmission and distribution companies;

Table 9 - Electricity production info applicable to electricity production power plants;

Table 10 - Organizational Chart;

Table 11 - Staff Information Form;

Depreciation study report.

4.1.1 Table 8 - Transmission system data applicable to transmission and distribution network companies

This is a summary of the transmission lines and substations that are used to provide the service for the customers

The Form should provide information on length of lines served in KM by voltages – applicable to transmission and distribution companies.

Number of transformers is applicable to transmission and distribution companies.

The Form is presented in spreadsheet 'Table 8' of reporting forms' file.

4.1.2 Table 9 - Electricity production info applicable to electricity production power plants

This report should contain the following information:

- Quantity and monetary volume of fuel used for electricity production power plants - applicable to electricity generation companies;
- Volume of electricity produced;
- Volume of electricity sold;
- Installed capacity of power plant; and,
- Efficiency rate of power plant;

This form is applicable for generation companies.

The Form is presented in spreadsheet 'Table 9' of reporting forms' file.

4.1.3 Table 10 - Organizational Chart

The Company should provide organizational chart with following information:

List of departments, divisions or other unions (united by functions, by geographical location or by other signs); Hierarchy of those intercompany divisions.

'Organizational Chart' is left blank intentionally and licensees can choose organizational chart presentation format on their own discretion.

The Form is presented in spreadsheet 'Table 10' of reporting forms' file.

4.1.4 Table 11 - Information on staff

The Company shall provide information on staff as:

- number at each department and list of typical occupations at each department;
- minimum, maximum and average salary at each department according to listed occupations;
- average remuneration (including all benefits received) of executive and non-executive directors; and,
- list of remuneration of all executive and non-executive directors (or equivalent).

The Form is presented in spreadsheet 'Table 11' of reporting forms' file.

4.1.5 Depreciation study report

HPEP team recommends to include 'Depreciation study reports'. However, the form is still discussable due to its complexity.

The Company shall provide depreciation study reports handled by independent parties (entitled to carry out that task) by 3-5 years periodicity.

In case of not having depreciation study reports, the Company should provide depreciation rate table for fixed asset categories and give clear reasoning for given rates.

The Company shall describe custody procedures within the Company for fixed assets and how sound asset management is handled within the Company.

4.2 Table 12 - Vendor Reporting

A distributor shall provide a list of the top twenty purchases made in previous year including:

- Name of Vendor;
- Description of the items or services purchased;
- The GEL amount;
- Procurement selection method used; and,
- Whether vendor is related party or not.

Note: if the same purchase was made multiple times during the year, please provide the total amount as a single purchase.

The Company shall provide (if any) internal policies on tendering and other procurement procedures.

The Form is presented in spreadsheet 'Table 12' of reporting forms' file.

4.3 Table 13 - Affiliate transactions reporting

Licensees should provide a list of separate records with related parties, when total transactions with any particular related entity (person) exceeds GEL 50 000 during accounting period. (Note: if the same purchase was made multiple times during the year, please provide the total amount as a single purchase).

In addition, regulator may require purchase procedures of the Company and/or certificate of independent parties, that vendor selection was impartial and on market terms. The following information should be disclosed in table:

- The name of the entity (person);
- The scope of contract, i.e. contract subject;
- The GEL value of each transaction and the form of price or cost determination;
- The date of each transaction and/or the start and completion dates for project-type transactions;
- Internal process type used for vendor selection (i.e. tender, direct assignment, etc.);
- Year of incorporation of related party; and,
- Notes – companies are encouraged additionally make any notes if they find them useful and supportive.

The Form is presented in spreadsheet 'Table 13' of reporting forms' file.

APPENDIX 1. DISPATCH REPORTING FORMS

Table of contents

License Type

Dispatch

Financial Reports

Table 1	Income statement for regulatory purposes
Table 2	Statement of financial position for regulatory purposes
Table 3	PPE movement
Table 4	Regulatory Expense breakdown by nature
Table 5	Property plant and equipment breakdown by Plant assignments
Table 6	Trial Balance
Table 7	CAPEX Form

Non-financial Reports

Table 10	Organizational Chart
Table 11	Staff Information Form
Table 12	Vendor Reporting
Table 13	Affiliate transactions reporting

Table 1

Dispatch Income Statement

	Prior Period Results	Reporting Period Results
6 Operating Income		
61 Operating Income		
6100 Operating Income		
6100.1 Income: Electricity Regulated Activity		
6100.11 Income: Electricity Regulated Activity, Dispatch		
6110 Income from Sales		
6120 Returns and discounts		
6190 Other operating income		
7 Operating Expenses		
71 Cost of products sold (goods-producing and services industries)		
7110 Materials / purchased		
7120 Direct Payroll		
7130 Direct labor taxes and social insurance		
7140 Indirect materials (purchased)		
7150 Indirect Labor		
7160 Indirect Labor Taxes and Benefits Expenses		
7170 Depreciation and amortization		
7180 Repair and Maintenance Costs		
7185 Inventory adjustment		
7190 Other Operating Expenses		
72 Cost of Goods Sold (Trading Enterprises)		
7210 Sold / Purchased goods		
7220 Returns/discounts		
7290 Inventory adjustments		
73 Sales Expenses		
7310 Advertisement Expenses		
7320 Salaries, wages and commissions expenses		
7330 Accruals on salaries		
7340 Transportation and storage expenses		
7390 Other selling expenses		
74 General and administrative expenses		
7410 Salary and Wages Expenses		
7415 Social Insurance Expense		
7420 Operating Lease		
7425 Office supplies		
7430 Communication Expenses		
7435 Insurance		
7440 Repair		
7445 Computer Expenses		
7450 Consultation and Audit Fee		
7455 Depreciation and amortization		
7460 Bad debt expense		
7465 Other tax expenses		
7490 Other general expenses		
75 Total Operating Expenses for Regulated Activities		
7500 Total Operating Expenses for Regulated Activities		
7500.1 Operating Expenses for Electricity Regulated Activity		
7500.11 Operating Expenses for Electricity Regulated Dispatch Activity		
8 Non-Operating Income and Expense		
81 Non-Operating income		
8100 Non-Operating income		
8100.1 Income from Grants: Electricity Regulated Activity		
8100.11 Income from Grants: Electricity Regulated Activity, Dispatch		
8110 Interest Income		
8120 Income from dividends		
8130 Gain from non operating activities		
8190 Other non-operating income		
82 Non-Operating Expenses/Losses		
8200 Non-Operating Expenses/Losses		
8200.1 Depreciation of Granted Assets: Electricity Regulated Activity		
8200.11 Depreciation of Granted Assets: Electricity Regulated Activity, Dispatch		
8210 Interest Expense		
8220 Non operating loss		
8290 Other nonoperating expenses		
9 Extraordinary Gains or Losses		
91 Extraordinary gains or losses		
9110 Extraordinary gains		
9120 Extraordinary losses		
92 Other Expenses		
9210 Profit Tax		

Table 2

Dispatch Balance Sheet

	Starting Balance of the	Ending Balance of the Period
1 Current Assets		
11 Cash on Hand		
1110 Cash on Hand Local Currency		
1120 Cash on Hand Foreign Currency		
12 Cash in Bank		
1210 Bank - national currency (resident banks)		
1220 Bank - foreign currency (resident banks)		
1230 International Bank-foreign currency		
1290 Cash on other bank account		
13 ST Investments		
1310 Marketable securities		
1320 Government securities		
1330 Current portion of long-term investments		
1390 Other short-term investments		
14 ST Receivables		
1410 Accounts receivable - trade		
1410.1 Receivables for Regulated Activity		
1410.11 Receivables for Regulated Dispatch Services		
1410.2 Receivables for Non-Regulated Activity		
1415 Allowance for doubtful debts		
1420 AR from subsidiaries		
1430 AR - employees		
1440 AR - officers and directors		
1450 AR - partn. on the loans issued		
1460 Payments receiv. from partn. for subscri		
1470 Current portion of long-term receivables		
1480 Prepayments to suppliers		
1485 Prepayments to custom-hose		
1490 Other short term receivables		
15 ST Notes Receivable		
1510 Notes receivable due within one year		
1520 The current portion of long-term notes		
16 Inventory		
1610 Goods		
1620 Materials and supplies		
1630 Semi-Products		
1635 Interim account		
1640 Finished products		
1690 Other inventory (fuel, tare)		
17 Prepaid expenses		
1710 Prepaid services		
1720 Prepaid lease		
1790 Prepaid other		
18 Accrued receivables		
1810 Accrued dividends receivable		
1820 Accrued interest receivable		
1890 Other accrued receivables		
19 Other Current Assets		
1910 Other Current Assets		

1	15	19	1910.1 Other Regulated Current Assets		
			1910.2 Other Non-Regulated Current Assets		
2 Non-current Assets					
21 Fixed Assets					
2110 Land					
			2110.1 Land: Electricity Regulated Activity		
			2110.11 Land: Electricity Regulated Activity, Dispatch		
			2110.9 Land: Non-Regulated Activity		
			--		
2120 Construction in progress					
			2120.1 Construction in progress: Electricity Regulated Activity		
			2120.11 Construction in progress: Electricity Regulated Activity, Dispatch		
			2120.9 Construction in progress: Non-Regulated Activity		
			--		
2130 Buildings					
			2130.1 Building: Electricity Regulated Activity		
			2130.11 Building: Electricity Regulated Activity, Dispatch		
			2130.9 Buildings: Non-Regulated Activity		
			--		
2140 Constructions					
			2140.1 Constructions: Electricity Regulated Activity		
			2140.11 Constructions: Electricity Regulated Activity, Dispatch		
			2140.9 Constructions: Non-Regulated Activity		
			--		
2150 Machinery and equipment					
			2150.1 Machinery and equipment: Electricity Regulated Activity		
			2150.11 Machinery and equipment: Electricity Regulated Activity, Dispatch		
			2150.9 Machinery and equipment: Non-Regulated Activity		
			--		
2155 Transferring assets					
			2155.1 Transferring assets: Electricity Regulated Activity		
			2155.11 Transferring assets: Electricity Regulated Activity, Dispatch		
			2155.9 Transferring assets: Non-Regulated Activity		
			--		
2157 Contribution and Grants					
			2157.1 Contribution and Grants: Electricity Regulated Activity		
			2157.9 Contribution and Grants: Non-Regulated Activity		
2160 Office equipment					
			2160.1 Office equipment: Electricity Regulated Activity		
			2160.11 Office equipment: Electricity Regulated Activity, Dispatch		
			2160.9 Office equipment: Non-Regulated Activity		
			--		
2170 Furniture and fixtures					
			2170.1 Furniture and fixtures: Electricity Regulated Activity		
			2170.11 Furniture and fixtures: Electricity Regulated Activity, Dispatch		
			2170.9 Furniture and fixtures used for Non-Regulated Activity		
			--		
2180 Vehicles					
			2180.1 Vehicles: Electricity Regulated Activity		
			2180.11 Vehicles: Electricity Regulated Activity, Dispatch		
			2180.9 Vehicles used for Non-Regulated Activity		
			--		
2185 Instruments and Other PPE in Operation					
			2185.1 Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity		
			2185.11 Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Dispatch		
			2185.9 Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity		
			--		
2190 Leasehold Improvement					
			2190.1 Leasehold Improvement: Electricity Regulated Activity		
			2190.11 Leasehold Improvement: Electricity Regulated Activity, Dispatch		
			2190.9 Leasehold Improvement: Non-Regulated Activity		
			--		
2195 PPE Not in Operation (in warehouse)					
			2195.1 Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity		
			2195.11 Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Dispatch		
			2195.9 Long Term Tangible Assets Not in Operation (in warehouse): Non-Regulated Activity		
			--		
22 Depreciation of Fixed Assets					
2230 Accumulated depreciation - buildings					
			2230.1 Accumulated Depreciation of Building: Electricity Regulated Activity		
			2230.11 Accumulated Depreciation of Building: Electricity Regulated Activity, Dispatch		
			2230.9 Accumulated Depreciation of Buildings: Non-Regulated Activity		
			--		

Table 2

Dispatch Balance Sheet

22	2240 Accumulated depreciation - constructions	
	2240.1 Accumulated Depreciation of Constructions: Electricity Regulated Activity	
	2240.11 Accumulated Depreciation of Constructions: Electricity Regulated Activity, Dispatch	
	2240.9 Accumulated Depreciation of Constructions: Non-Regulated Activity	
	--	
	2250 Accumulated depreciation - machinery	
	2250.1 Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity	
	2250.11 Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Dispatch	
	2250.9 Accumulated Depreciation of Machinery and equipment: Non-Regulated Activity	
	--	
	2255 Accumulated depreciation of Transferring assets	
	2255.1 Accumulated Depreciation of Transferring assets: Electricity Regulated Activity	
	2255.11 Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Dispatch	
	2255.9 Accumulated Depreciation of Transferring assets: Non-Regulated Activity	
	--	
	2257 Accumulated Depreciation of Contribution and Grants	
	2257.1 Accumulated Depreciation of Contribution and Grants: Electricity Regulated Activity	
	2257.9 Accumulated Depreciation of Contribution and Grants: Non-Regulated Activity	
	2260 Accumulated depreciation-office equipment	
	2260.1 Accumulated Depreciation of Office equipment: Electricity Regulated Activity	
	2260.11 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Dispatch	
	2260.9 Accumulated Depreciation of Office equipment: Non-Regulated Activity	
	--	
	2270 Accumul. deprec.- furniture and fixtures	
	2270.1 Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity	
	2270.11 Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Dispatch	
	2270.9 Accumulated Depreciation of Furniture and fixtures used for Non-Regulated Activity	
	--	
	2280 Accumulated depreciation - vehicles	
	2280.1 Accumulated Depreciation of Vehicles: Electricity Regulated Activity	
	2280.11 Accumulated Depreciation of Vehicles: Electricity Regulated Activity, Dispatch	
	2280.9 Accumulated Depreciation of Vehicles used for Non-Regulated Activity	
	--	
	2285 Accumulated depreciation of Instruments and Other PPE in Operation	
	2285.1 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Elec	
	2285.11 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated	
	2285.9 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Non	
	--	
	2290 Accumul. deprec.- Leasehold Improvement	
	2290.1 Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity	
	2290.11 Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Dispatch	
	2290.9 Accumulated Depreciation of Leasehold Improvement: Non-Regulated Activity	
	--	
23	Long-Term Receivables	
	2310 LT notes receivable	
	2320 Receivables on Financial Lease	
	2330 Payments receivable for subscribed share	
	2340 LT Deferred Taxes	
	2390 Other LT Receivables	
24	Long-Term Investments	
	2410 Long-term marketable securities	
	2420 Long-term governmental securities	
	2430 Participant in other companies	
	2490 Other Long-term investments	
25	Intangible Assets	
	2510 Licenses	
	2510.1 Licenses: Electricity Regulated Activity	
	2510.11 Licenses: Electricity Regulated Activity, Dispatch	
	2510.9 Licenses: Non-Regulated Activity	
	--	
	2520 Franchise	
	2520.1 Franchise: Electricity Regulated Activity	
	2520.11 Franchise: Electricity Regulated Activity, Dispatch	
	2520.9 Franchise: Non-Regulated Activity	
	--	
	2530 Patents	
	2530.1 Patents: Electricity Regulated Activity	
	2530.11 Patents: Electricity Regulated Activity, Dispatch	
	2530.9 Patents: Non-Regulated Activity	
	--	
	2540 Goodwill	

Table 2

Dispatch Balance Sheet

25	<p>2540.1 Goodwill: Electricity Regulated Activity 2540.11 Goodwill: Electricity Regulated Activity, Dispatch 2540.9 Goodwill: Non-Regulated Activity ..</p> <p>2590 Other intangible assets 2590.1 Other intangible assets: Electricity Regulated Activity 2590.11 Other intangible assets: Electricity Regulated Activity, Dispatch 2590.9 Other intangible assets: Non-Regulated Activity ..</p>		
26 Accumulated Amortization of Intangible Assets			
	<p>2610 Accumulated amortization - License 2610.1 Accumulated amortization of Licenses: Electricity Regulated Activity 2610.11 Accumulated amortization of Licenses: Electricity Regulated Activity, Dispatch 2610.9 Accumulated amortization of Licenses: Non-Regulated Activity ..</p>		
	<p>2620 Accumulated amortization - Franchise 2620.1 Accumulated amortization of Franchise: Electricity Regulated Activity 2620.11 Accumulated amortization of Franchise: Electricity Regulated Activity, Dispatch 2620.9 Accumulated amortization of Franchise: Non-Regulated Activity ..</p>		
	<p>2630 Accumulated amortization - Patents 2630.1 Accumulated amortization of Patents: Electricity Regulated Activity 2630.11 Accumulated amortization of Patents: Electricity Regulated Activity, Dispatch 2630.9 Accumulated amortization of Patents: Non-Regulated Activity ..</p>		
	<p>2640 Accumulated amortization - Goodwill 2690 Accumulated amortization - other intangible Assets 2690.1 Accumulated amortization of Other intangible assets: Electricity Regulated Activity 2690.11 Accumulated amortization of Other intangible assets: Electricity Regulated Activity, Dispatch 2690.9 Accumulated amortization of Other intangible assets: Non-Regulated Activity ..</p>		
3 Current Liabilities			

Table 3

PPE Movement Form

Company Name		Reporting Period			Submission Version										
Accounting Code of the PPE Group (four digit)	Name of the group	Historical Cost at the Beginning of Period	Accumulated Depreciation at the Beginning of	Any other Movments by the beginning of the Period	net book value at the beginning of period	Additions	retirement	Impairment	Depreciable Amount	Depreciation Expense of the reporting Period	Net book value at the end of period	Depr. Rate	Salvage Value	Deprecation Method	Average Aging of Group
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
2110	Land				0				0	0	0				
2120	Construction in progress	150	40	10	100	50	40	20	70	7	63	10%	20	Straight Line	
2130	Buildings														
2140	Constructions														
2150	Machinery and equipment														
2155	Transferring assets														
2157	Contribution and Grants														
2160	Office equipment														
2170	Furniture and fixtures														
2180	Vehicles														
2185	Instruments and Other PPE in Operation														
2190	Leasehold Improvement														
2195	PPE Not in Operation (in warehouse														
2510	Licenses														
2520	Franchise														
2530	Patents														
2540	Goodwill														
2590	Other intangible assets														
Total															

Yello cells are examples

Table 4

Dispatch Regulatory Expense Break Down

	Prior Period Results	Reporting Period Results
7 Operating Expenses		
71 Cost of products sold (goods-producing and services industries)		
7100 Cost of products sold (goods-producing and services industries)		
7100.1 Cost of Production (Services) of Electricity /Regulated Activities		
7100.11 Cost of Regulated Electricity Services, Dispatch Activities		
7100.111 Cost of Regulated Electricity Services, Dispatch Activities of Power System		
7100.1111 Operation and Maintenance Cost of Dispatch		
7100.11118 Depreciation Cost of the Assets of Dispatch in Operation		
7100.11119 Other Operation and Maintenance Costs of Dispatch		
7100.11111 Operation and Maintenance Cost of Dispatch on Personnel		
7100.11112 Operation and Maintenance Cost of Dispatch on Materials		
7100.11113 Operation and Maintenance Cost of Dispatch on Outsource		
7100.11114 Operation and Maintenance Cost of Dispatch on Electricity Consumed and Other Utilities		
7100.11115 Operation and Maintenance Cost of Dispatch on Operating Lease		
7100.1112 Cost of Energy Losses covered by Dispatch		
7100.1119 Other Costs of Dispatch		
74 General and administrative expenses		
7400 General and administrative expenses		
7400.1 General & Administration Expenses for Electricity Regulated Activities		
7400.11 General & Administration Expenses of Electricity Regulated Dispatch Activities		
7400.111 Administration Expenses of Electricity Regulated Dispatch Activities		
7400.1111 Payroll Cost of Administration		
7400.1112 Operating Lease		
7400.1113 Office supply		
7400.1114 Communication		
7400.1115 Utilities		
7400.1116 Repair		
7400.1117 Representative Expenses		
7400.1118 Depreciation		
7400.1119 Other Electricity Regulated Administration Expenses		
7400.112 General Costs of Electricity Regulated Dispatch Activities		
7400.1121 Insurance		
7400.1122 Consultation and Audit		
7400.1123 Training		
7400.1124 Bank charges and Fees		
7400.1125 Business Trip		
7400.1126 Bad dept		
7400.1127 Other Taxes and Duties		
7400.1128 Penalties and Charges		
7400.1129 Other Electricity Regulated General Expenses		

	Starting Balance of the Period	Ending Balance of the Period
Dispatch Plant		
2110.11 Land: Electricity Regulated Activity, Dispatch		
2130.11 Building: Electricity Regulated Activity, Dispatch		
2230.11 Accumulated Depreciation of Building: Electricity Regulated Activity, Dispatch		
2140.11 Constructions: Electricity Regulated Activity, Dispatch		
2240.11 Accumulated Depreciation of Constructions: Electricity Regulated Activity, Dispatch		
2150.11 Machinery and equipment: Electricity Regulated Activity, Dispatch		
2250.11 Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Dispatch		
2155.11 Transferring assets: Electricity Regulated Activity, Dispatch		
2255.11 Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Dispatch		
Dispatch Plant *		
2157.1111 Dispatch Assets financed by third parties: Initial Value (Value paid by third parties)		
2257.1111 Accumulated Depreciation of Dispatch Assets financed by third parties: Initial Value (Value paid by third parties)		
2157.1112 Dispatch Assets financed by third parties: Initial Value (Value paid by customers)		
2257.1112 Accumulated Depreciation of Dispatch Assets financed by third parties: Initial Value (Value paid by customers)		
2157.1113 Dispatch Assets financed by third parties: Initial Value (Value paid by company)		
2257.1113 Accumulated Depreciation of Dispatch Assets financed by third parties: Initial Value (Value paid by company)		
2157.1114 Dispatch Assets financed by third parties: Overhaul, Renovation, and other upgrades		
2257.1114 Accumulated Depreciation of Dispatch Assets financed by third parties: Overhaul, Renovation, and other upgrades		
Dispatch General Plant		
2160.111 Office equipment: Electricity Regulated Activity, Dispatch, Computers and peripheral equipment		
2260.111 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Dispatch, Computers and peripheral equipment		
2160.112 Office equipment: Electricity Regulated Activity, Dispatch, Communication equipment and devices		
2260.112 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Dispatch, Communication equipment and devices		
2160.119 Office equipment: Electricity Regulated Activity, Dispatch, Other		
2260.119 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Dispatch, Other		
2170.11 Furniture and fixtures: Electricity Regulated Activity, Dispatch		
2270.11 Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Dispatch		
2180.111 Passenger Vehicles: Electricity Regulated Activity, Dispatch		
2280.111 Accumulated Depreciation of Passenger Vehicles: Electricity Regulated Activity, Dispatch		
2180.112 Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Dispatch		
2280.112 Accumulated Depreciation of Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Dispatch		
2180.113 Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Dispatch		
2280.113 Accumulated Depreciation of Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Dispatch		
2180.119 Other Vehicles: Electricity Regulated Activity, Dispatch		
2280.119 Accumulated Depreciation of Other Vehicles: Electricity Regulated Activity, Dispatch		
2185.11 Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Dispatch		
2285.11 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Dispatch		
Dispatch General Plant *		
2190.11 Leasehold Improvement: Electricity Regulated Activity, Dispatch		
2290.11 Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Dispatch		
Dispatching Regulated PP&E held for future use		
2195.11 Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Dispatch		
CIP Dispatch		
2120.11 Construction in progress: Electricity Regulated Activity, Dispatch		
Non Regulated		
2110.9 Land: Non-Regulated Activity		
2120.9 Construction in progress: Non-Regulated Activity		
2130.9 Buildings: Non-Regulated Activity		
2230.9 Accumulated Depreciation of Buildings: Non-Regulated Activity		
2140.9 Constructions: Non-Regulated Activity		
2240.9 Accumulated Depreciation of Constructions: Non-Regulated Activity		
2150.9 Machinery and equipment: Non-Regulated Activity		
2250.9 Accumulated Depreciation of Machinery and equipment: Non-Regulated Activity		
2155.9 Transferring assets: Non-Regulated Activity		
2255.9 Accumulated Depreciation of Transferring assets: Non-Regulated Activity		
2157.9 Contribution and Grants: Non-Regulated Activity		
2257.9 Accumulated Depreciation of Contribution and Grants: Non-Regulated Activity		
2160.9 Office equipment: Non-Regulated Activity		
2260.9 Accumulated Depreciation of Office equipment: Non-Regulated Activity		
2170.9 Furniture and fixtures used for Non-Regulated Activity		
2270.9 Accumulated Depreciation of Furniture and fixtures used for Non-Regulated Activity		
2180.9 Vehicles used for Non-Regulated Activity		
2280.9 Accumulated Depreciation of Vehicles used for Non-Regulated Activity		
2185.9 Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity		
2285.9 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity		
2190.9 Leasehold Improvement: Non-Regulated Activity		
2290.9 Accumulated Depreciation of Leasehold Improvement: Non-Regulated Activity		
2195.9 Long Term Tangible Assets Not in Operation (in warehouse): Non-Regulated Activity		

Table 6

Dispatch - Trial Balance

Stat	Usda acc # & Name)	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
	Balance Sheet				
	1110 Cash on Hand Local Currency)				
	1120 Cash on Hand Foreign Currency)				
	1210 Bank - national currency (resident banks				
	1220 Bank - foreign currency (resident banks				
	1230 International Bank-foreign currency)				
	1290 Cash on other bank account				
	1310 Marketable securities				
	1320 Government securities				
	1330 Current portion of long-term investments				
	1390 Other short-term investments				
	1410 11 Receivables for Regulated Dispatch Services				
	1410 2 Receivables for Non-Regulated Activity				
	1415 Allowance for doubtful debts				
	1420 AR from subsidiaries				
	1430 AR - employees				
	1440 AR - officers and directors				
	1450 AR - partn. on the loans issued				
	1460 Payments receivables from partn. for subscr.				
	1470 Current portion of long-term receivables				
	1480 Prepayments to suppliers				
	1485 Prepayments to custom-hose				
	1490 Other short term receivables				
	1510 Notes receivable due within one year				
	1520 The current portion of long-term notes				
	1610 Goods				
	1620 Materials and supplies				
	1630 Semi-Products				
	1635 Interim account				
	1640 Finished products				
	1690 Other inventory (fuel, tare)				
	1710 Prepaid services				
	1720 Prepaid lease				
	1790 Prepaid other				
	1810 Accrued dividends receivable				
	1820 Accrued interest receivable				
	1890 Other accrued receivables				
	1910.1 Other Regulated Current Assets				
	1910.2 Other Non-Regulated Current Assets				
	2110.11 Land: Electricity Regulated Activity, Dispatch				
	2110.9 Land: Non-Regulated Activity				
	2120.11 Construction in progress: Electricity Regulated Activity, Dispatch				
	2120.9 Construction in progress: Non-Regulated Activity				
	2130.11 Building: Electricity Regulated Activity, Dispatch				
	2130.9 Buildings: Non-Regulated Activity				
	2140.11 Constructions: Electricity Regulated Activity, Dispatch				
	2140.9 Constructions: Non-Regulated Activity				
	2150.11 Machinery and equipment: Electricity Regulated Activity, Dispatch				
	2150.9 Machinery and equipment: Non-Regulated Activity				
	2155.11 Transferring assets: Electricity Regulated Activity, Dispatch				
	2155.9 Transferring assets: Non-Regulated Activity				
	2157.1111 Dispatch Assets financed by third parties: Initial Value (Value paid by third parties)				
	2157.1112 Dispatch Assets financed by third parties: Initial Value (Value paid by customers)				
	2157.1113 Dispatch Assets financed by third parties: Initial Value (Value paid by company)				
	2157.1114 Dispatch Assets financed by third parties: Overhaul, Renovation, and other upgrade				
	2157.9 Contribution and Grants: Non-Regulated Activity				
	2160.111 Office equipment: Electricity Regulated Activity, Dispatch, Computers and peripheral equipmer				

Table 6

Dispatch - Trial Balance

2160.112 Office equipment: Electricity Regulated Activity, Dispatch, Communication equipment and device			
2160.119 Office equipment: Electricity Regulated Activity, Dispatch, Othe			
2160.9 Office equipment: Non-Regulated Activity			
2170.11 Furniture and fixtures: Electricity Regulated Activity, Dispatch			
2170.9 Furniture and fixtures used for Non-Regulated Activity			
2180.111 Passenger Vehicles: Electricity Regulated Activity, Dispatch			
2180.112 Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Dispatch			
2180.113 Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Dispatch			
2180.119 Other Vehicles: Electricity Regulated Activity, Dispatch			
2180.9 Vehicles used for Non-Regulated Activity			
2185.11 Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Dispatch			
2185.9 Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity			
2190.11 Leasehold Improvement: Electricity Regulated Activity, Dispatch			
2190.9 Leasehold Improvement: Non-Regulated Activity			
2195.11 Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Dispatch			
2195.9 Long Term Tangible Assets Not in Operation (in warehouse): Non-Regulated Activity			
2230.11 Accumulated Depreciation of Building: Electricity Regulated Activity, Dispatch			
2230.9 Accumulated Depreciation of Buildings: Non-Regulated Activity			
2240.11 Accumulated Depreciation of Constructions: Electricity Regulated Activity, Dispatch			
2240.9 Accumulated Depreciation of Constructions: Non-Regulated Activity			
2250.11 Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Dispatch			
2250.9 Accumulated Depreciation of Machinery and equipment: Non-Regulated Activity			
2255.11 Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Dispatch			
2255.9 Accumulated Depreciation of Transferring assets: Non-Regulated Activity			
2257.1111 Accumulated Depreciation of Dispatch Assets financed by third parties: Initial Value (Value paid by third parties)			
2257.1112 Accumulated Depreciation of Dispatch Assets financed by third parties: Initial Value (Value paid by customer)			
2257.1113 Accumulated Depreciation of Dispatch Assets financed by third parties: Initial Value (Value paid by company)			
2257.1114 Accumulated Depreciation of Dispatch Assets financed by third parties: Overhaul, Renovation, and other upgrade			
2257.9 Accumulated Depreciation of Contribution and Grants: Non-Regulated Activity			
2260.111 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Dispatch, Computers and peripheral equipment			
2260.112 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Dispatch, Communication equipment and device			
2260.119 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Dispatch, Othe			
2260.9 Accumulated Depreciation of Office equipment: Non-Regulated Activity			
2270.11 Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Dispatch			
2270.9 Accumulated Depreciation of Furniture and fixtures used for Non-Regulated Activity			
2280.111 Accumulated Depreciation of Passenger Vehicles: Electricity Regulated Activity, Dispatch			
2280.112 Accumulated Depreciation of Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Dispatch			
2280.113 Accumulated Depreciation of Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Dispatch			
2280.119 Accumulated Depreciation of Other Vehicles: Electricity Regulated Activity, Dispatch			
2280.9 Accumulated Depreciation of Vehicles used for Non-Regulated Activity			
2285.11 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Dispatch			
2285.9 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity			
2290.11 Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Dispatch			
2290.9 Accumulated Depreciation of Leasehold Improvement: Non-Regulated Activity			
2310 LT notes receivable			
2320 Receivables on Financial Lease			
2330 Payments receivable for subscribed share			
2340 LT Deferred Taxes			
2390 Other LT Receivables			
2410 Long-term marketable securities			
2420 Long-term governmental securities			
2430 Participant in other companies			
2490 Other Long-term investments			
2510.11 Licenses: Electricity Regulated Activity, Dispatch			
2510.9 Licenses: Non-Regulated Activity			
2520.11 Franchise: Electricity Regulated Activity, Dispatch			
2520.9 Franchise: Non-Regulated Activity			
2530.11 Patents: Electricity Regulated Activity, Dispatch			
2530.9 Patents: Non-Regulated Activity			
2540.11 Goodwill: Electricity Regulated Activity, Dispatch			
2540.9 Goodwill: Non-Regulated Activity			
2590.11 Other intangible assets: Electricity Regulated Activity, Dispatch			
2590.9 Other intangible assets: Non-Regulated Activity			
2610.11 Accumulated amortization of Licenses: Electricity Regulated Activity, Dispatch			
2610.9 Accumulated amortization of Licenses: Non-Regulated Activity			
2620.11 Accumulated amortization of Franchise: Electricity Regulated Activity, Dispatch			
2620.9 Accumulated amortization of Franchise: Non-Regulated Activity			

Table 6

Dispatch - Trial Balance

2630.11 Accumulated amortization of Patents: Electricity Regulated Activity, Dispatch				
2630.9 Accumulated amortization of Patents: Non-Regulated Activity				
2640 Accumulated amortization - Goodwill				
2690.11 Accumulated amortization of Other intangible assets: Electricity Regulated Activity, Dispatch				
2690.9 Accumulated amortization of Other intangible assets: Non-Regulated Activity				
3110 Accounts payable - trade				
3120 Advances received				
3130 Wages and salaries payable				
3140 Royalties				
3150 Liability for fees, commissions				
3160 Non-wage payables to company personnel				
3170 Payables to subsidiaries				
3190 Other short-term payables				
3210 Short-term Loans				
3220 Shareholders (partners) loans				
3230 Current portion of long-term debt				
3310 Profit tax payable				
3320 Payroll taxes payable				
3330 Added Tax (VAT) payable				
3340 VAT recoverable (paid)				
3350 Excise Tax payable				
3360 Excise Tax paid				
3370 Social insurance payable				
3390 Other tax payables				
3410 Accrued interest payable				
3420 Dividends payable				
3430 Warranties payable				
3490 Other accrued expenses				
4110 Bonds payable				
4120 Notes payable				
4130 Obligations under finance leases				
4140 Long-term loans				
4190 Other LT debt				
4210 Deferred profit tax				
4220 Other long-term liabilities				
4310 Provisions for the retired benefits				
4320 Other Provisions				
4410 Deferred Income				
5110 Ordinary shares, Capital Stock				
5120 Privileged shares, Preferred Stock				
5130 Treasury stock				
5140 Additional Paid in Capital (issued capital) - Emission				
5150 Subscription to stock (shares)				
5210 Owners Equity				
5310 Undistributed retained earnings				
5320 Periods Accumulated Losses				
5330 Current period profit & loss				
5410 Restricted Appropriations				
5420 Asset Revaluation Adjustments				
5430 Long-Term Investments Revaluation Adjustment				
5490 Other reserves and financing				
Income statement				
6100.1111 Revenue				
6100.1112 Adjustment				
6110 Income from Sales				
6120 Returns and discounts				
6190 Other operating income				
7110 Materials / purchase				
7120 Direct Payroll				
7130 Direct labor taxes and social insurance				
7140 Indirect materials (purchased)				
7150 Indirect Labor				
7160 Indirect Labor Taxes and Benefits Expense				
7170 Depreciation and amortization				
7180 Repair and Maintenance Cost				
7185 Inventory adjustment				
7190 Other Operating Expenses				
7210 Sold / Purchased goods				
7220 Returns/discounts				
7290 Inventory adjustments				
7310 Advertisement Expenses				
7320 Salaries, wages and commissions expenses				
7330 Accruals on salaries				
7340 Transportation and storage expenses				

Table 6

Dispatch - Trial Balance

7390 Other selling expenses			
7410 Salary and Wages Expenses			
7415 Social Insurance Expense			
7420 Operating Lease			
7425 Office supplies			
7430 Communication Expenses			
7435 Insurance			
7440 Repair			
7445 Computer Expenses			
7450 Consultation and Audit Fee			
7455 Depreciation and amortization			
7460 Bad debt expense			
7465 Other tax expenses			
7490 Other general expenses			
7500.11111 Direct Electricity Cost			
7500.11112 Payroll Cost			
7500.11113 Materials			
7500.11114 Outsource			
7500.11115 Utilities			
7500.11116 Operation lease (rent)			
7500.11117 Electricity Losses			
7500.11118 Depreciation			
7500.11119 Other			
7500.11121 Payroll Cost			
7500.11122 Supply, Communication & Utilities			
7500.11123 Business Trips, Trainings, Representative Expenses			
7500.11124 Depreciation, Repair & Ren			
7500.11125 Insurance, Consulting & Audi			
7500.11126 Bank Charges			
7500.11127 Other Taxes & Duties, Penalties & Charges			
7500.11128 Bad Debt			
7500.11129 Other			
8100.11 Income from Grants: Electricity Regulated Activity, Dispatch			
8110 Interest Income			
8120 Income from dividends			
8130 Gain from non operating activities			
8190 Other non-operating income			
8200.11 Depreciation of Granted Assets: Electricity Regulated Activity, Dispatch			
8210 Interest Expense			
8220 Non-operating Loss			
8290 Other Non-operating Losses			
9110 Extraordinary gains			
9120 Extraordinary losses			
9210 Profit Tax			
Managerial Accounts			
7100.11111 Operation and Maintenance Cost of Dispatch on Personnel			
7100.11112 Operation and Maintenance Cost of Dispatch on Material			
7100.11113 Operation and Maintenance Cost of Dispatch on Outsource			
7100.11114 Operation and Maintenance Cost of Dispatch on Electricity Consumed and Other Utilities			
7100.11115 Operation and Maintenance Cost of Dispatch on Operating Lease			
7100.11118 Depreciation Cost of the Assets of Dispatch in Operation			
7100.11119 Other Operation and Maintenance Costs of Dispatch			
7100.1112 Cost of Energy Losses covered by Dispatch			
7100.1119 Other Costs of Dispatch			
7400.1111 Payroll Cost of Administrator			
7400.1112 Operating Lease			
7400.1113 Office supply			
7400.1114 Communication			
7400.1115 Utilities			
7400.1116 Repair			
7400.1117 Representative Expenses			
7400.1118 Depreciation			
7400.1119 Other Electricity Regulated Administration Expenses			
7400.1121 Insurance			
7400.1122 Consultation and Audit			
7400.1123 Training			
7400.1124 Bank charges and Fees			
7400.1125 Business Trip			
7400.1126 Bad debt			
7400.1127 Other Taxes and Duties			
7400.1128 Penalties and Charges			
7400.1129 Other Electricity Regulated General Expenses			
Transit			
7700.11 Construction (Production) of New FA, Dispatch			
7700.12 Installation Costs of FA, Dispatch			
7700.13 Expenditures on FA in Operation, Dispatch			
7700.14 Development (Production) of New Intangible LT Asset, Dispatch			
7700.15 Expenditures on Intangible LT Asset in Operation, Dispatch			

Table 12

Vendor Reporting

Company Name

Reporting Period

Submission Version

This form should be filled for Top 20 Suppliers of products and /or services

Name of vendor	Related Party Y/N	Contract Description	Value of Contract (similar contracts)	Form of vendor selection	Product/service delivery dates	Notes

Table 13

Form on Related party transactions

Company Name

Reporting Period

Submission Version

This form should be filled for any arrangement when supplier of product / service was related party *
 *(companies should use Georgian Tax Code definition for deciding who is related party)

Name of vendor	Relationship	Contract Description	Value of Contract (similar contracts)	Form of vendor selection	Product/service delivery dates	Year of incorporation	Notes

APPENDIX 2. TRANSMISSION REPORTING FORMS

Table of contents

License Type

Transmission

Financial Reports

Table 1	Income statement for regulatory purposes
Table 2	Statement of financial position for regulatory purposes
Table 3	PPE movement
Table 4	Regulatory Expense breakdown by nature
Table 5	Property plant and equipment breakdown by Plant assignments
Table 6	Trial Balance
Table 7	CAPEX Form

Non-financial Reports

Table 8	Transmission System Data
Table 9	Electricity production info - Not Applicable to Transmission
Table 10	Organizational Chart
Table 11	Staff Information Form
Table 12	Vendor Reporting
Table 13	Affiliate transactions reporting

Table 1

Transmission Income Statement

	Prior Period Results	Reporting Period Results
6 Operating Income		
61 Operating Income		
6100 Operating Income		
6100.1 Income: Electricity Regulated Activity		
6100.12 Income: Electricity Regulated Activity, Transmission		
6110 Income from Sales		
6120 Returns and discounts		
6190 Other operating income		
7 Operating Expenses		
71 Cost of products sold (goods-producing and services industries)		
7110 Materials / purchased		
7120 Direct Payroll		
7130 Direct labor taxes and social insurance		
7140 Indirect materials (purchased)		
7150 Indirect Labor		
7160 Indirect Labor Taxes and Benefits Expenses		
7170 Depreciation and amortization		
7180 Repair and Maintenance Costs		
7185 Inventory adjustment		
7190 Other Operating Expenses		
72 Cost of Goods Sold (Trading Enterprises)		
7210 Sold / Purchased goods		
7220 Returns/discounts		
7290 Inventory adjustments		
73 Sales Expenses		
7310 Advertisement Expenses		
7320 Salaries, wages and commissions expenses		
7330 Accruals on salaries		
7340 Transportation and storage expenses		
7390 Other selling expenses		
74 General and administrative expenses		
7410 Salary and Wages Expenses		
7415 Social Insurance Expense		
7420 Operating Lease		
7425 Office supplies		
7430 Communication Expenses		
7435 Insurance		
7440 Repair		
7445 Computer Expenses		
7450 Consultation and Audit Fee		
7455 Depreciation and amortization		
7460 Bad debt expense		
7465 Other tax expenses		
7490 Other general expenses		
75 Total Operating Expenses for Regulated Activities		
7500 Total Operating Expenses for Regulated Activities		
7500.1 Operating Expenses for Electricity Regulated Activity		
7500.12 Operating Expenses for Electricity Regulated Transmission Activity		
8 Non-Operating Income and Expense		
81 Non-Operating income		
8100 Non-Operating income		
8100.1 Income from Grants: Electricity Regulated Activity		
8100.12 Income from Grants: Electricity Regulated Activity, Transmission		
8110 Interest Income		

Table 1

Transmission Income Statement

8	81	8120 Income from dividends
		8130 Gain from non operating activities
		8190 Other non-operating income
		82 Non-Operating Expenses/Losses
		8200 Non-Operating Expenses/Losses
		8200.1 Depreciation of Granted Assets: Electricity Regulated Activity
		8200.12 Depreciation of Granted Assets: Electricity Regulated Activity, Transmission
		8210 Interest Expense
		8220 Non operating loss
		8290 Other nonoperating expenses
		9 Extraordinary Gains or Losses
		91 Extraordinary gains or losses
		9110 Extraordinary gains
		9120 Extraordinary losses
		92 Other Expenses
		9210 Profit Tax

Table 2

Transmission Balance Sheet

	Starting Balance of the Period	Ending Balance of the Period
1 Current Assets		
11 Cash on Hand		
1110 Cash on Hand Local Currency		
1120 Cash on Hand Foreign Currency		
12 Cash in Bank		
1210 Bank - national currency (resident banks)		
1220 Bank - foreign currency (resident banks)		
1230 International Bank-foreign currency		
1290 Cash on other bank account		
13 ST Investments		
1310 Marketable securities		
1320 Government securities		
1330 Current portion of long-term investments		
1390 Other short-term investments		
14 ST Receivables		
1410 Accounts receivable - trade		
1410.1 Receivables for Regulated Activity		
1410.12 Receivables for Regulated Transmission Services		
1410.2 Receivables for Non-Regulated Activity		
1415 Allowance for doubtful debts		
1420 AR from subsidiaries		
1430 AR - employees		
1440 AR - officers and directors		
1450 AR - partn. on the loans issued		
1460 Payments receiv. from partn. for subscri		
1470 Current portion of long-term receivables		
1480 Prepayments to suppliers		
1485 Prepayments to custom-hose		
1490 Other short term receivables		
15 ST Notes Receivable		
1510 Notes receivable due within one year		
1520 The current portion of long-term notes		
16 Inventory		
1610 Goods		
1620 Materials and supplies		
1630 Semi-Products		
1635 Interim account		
1640 Finished products		
1690 Other inventory (fuel, tare)		
17 Prepaid expenses		
1710 Prepaid services		
1720 Prepaid lease		
1790 Prepaid other		
18 Accrued receivables		
1810 Accrued dividends receivable		
1820 Accrued interest receivable		
1890 Other accrued receivables		
19 Other Current Assets		
1910 Other Current Assets		
1910.1 Other Regulated Current Assets		
1910.2 Other Non-Regulated Current Assets		
2 Non-current Assets		
21 Fixed Assets		
2110 Land		
2110.1 Land: Electricity Regulated Activity		
2110.12 Land: Electricity Regulated Activity, Transmission		
2110.9 Land: Non-Regulated Activity		
2120 Construction in progress		
2120.1 Construction in progress: Electricity Regulated Activity		
2120.12 Construction in progress: Electricity Regulated Activity, Transmission		
2120.9 Construction in progress: Non-Regulated Activity		

Table 2

Transmission Balance Sheet

	Starting Balance of the Period	Ending Balance of the Period
2130 Buildings		
2130.1 Building: Electricity Regulated Activity		
2130.12 Building: Electricity Regulated Activity, Transmission		
2130.9 Buildings: Non-Regulated Activity		
2140 Constructions		
2140.1 Constructions: Electricity Regulated Activity		
2140.12 Constructions: Electricity Regulated Activity, Transmission		
2140.9 Constructions: Non-Regulated Activity		
2150 Machinery and equipment		
2150.1 Machinery and equipment: Electricity Regulated Activity		
2150.12 Machinery and equipment: Electricity Regulated Activity, Transmission		
2150.9 Machinery and equipment: Non-Regulated Activity		
2155 Transferring assets		
2155.1 Transferring assets: Electricity Regulated Activity		
2155.12 Transferring assets: Electricity Regulated Activity, Transmission		
2155.9 Transferring assets: Non-Regulated Activity		
2157 Contribution and Grants		
2157.1 Contribution and Grants: Electricity Regulated Activity		
2157.9 Contribution and Grants: Non-Regulated Activity		
2160 Office equipment		
2160.1 Office equipment: Electricity Regulated Activity		
2160.12 Office equipment: Electricity Regulated Activity, Transmission		
2160.9 Office equipment: Non-Regulated Activity		
2170 Furniture and fixtures		
2170.1 Furniture and fixtures: Electricity Regulated Activity		
2170.12 Furniture and fixtures: Electricity Regulated Activity, Transmission		
2170.9 Furniture and fixtures used for Non-Regulated Activity		
2180 Vehicles		
2180.1 Vehicles: Electricity Regulated Activity		
2180.12 Vehicles: Electricity Regulated Activity, Transmission		
2180.9 Vehicles used for Non-Regulated Activity		
2185 Instruments and Other PPE in Operation		
2185.1 Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity		
2185.12 Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Transmission		
2185.9 Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity		
2190 Leasehold Improvement		
2190.1 Leasehold Improvement: Electricity Regulated Activity		
2190.12 Leasehold Improvement: Electricity Regulated Activity, Transmission		
2190.9 Leasehold Improvement: Non-Regulated Activity		
2195 PPE Not in Operation (in warehouse)		
2195.1 Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity		
2195.12 Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Transmission		
2195.9 Long Term Tangible Assets Not in Operation (in warehouse): Non-Regulated Activity		
22 Depreciation of Fixed Assets		
2230 Accumulated depreciation - buildings		
2230.1 Accumulated Depreciation of Building: Electricity Regulated Activity		
2230.12 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission		
2230.9 Accumulated Depreciation of Buildings: Non-Regulated Activity		
2240 Accumulated depreciation - constructions		
2240.1 Accumulated Depreciation of Constructions: Electricity Regulated Activity		
2240.12 Accumulated Depreciation of Constructions: Electricity Regulated Activity, Transmission		
2240.9 Accumulated Depreciation of Constructions: Non-Regulated Activity		
2250 Accumulated depreciation - machinery		
2250.1 Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity		
2250.12 Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Transmission		
2250.9 Accumulated Depreciation of Machinery and equipment: Non-Regulated Activity		
2255 Accumulated depreciation of Transferring assets		
2255.1 Accumulated Depreciation of Transferring assets: Electricity Regulated Activity		
2255.12 Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Transmission		
2255.9 Accumulated Depreciation of Transferring assets: Non-Regulated Activity		
2257 Accumulated Depreciation of Contribution and Grants		
2257.1 Accumulated Depreciation of Contribution and Grants: Electricity Regulated Activity		
2257.9 Accumulated Depreciation of Contribution and Grants: Non-Regulated Activity		
2260 Accumulated depreciation-office equipment		
2260.1 Accumulated Depreciation of Office equipment: Electricity Regulated Activity		
2260.12 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Transmission		
2260.9 Accumulated Depreciation of Office equipment: Non-Regulated Activity		
"		
2270 Accumul. deprec.- furniture and fixtures		
2270.1 Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity		
2270.12 Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Transmission		

Table 2

Transmission Balance Sheet

	Starting Balance of the Period	Ending Balance of the Period
22		
2270.9 Accumulated Depreciation of Furniture and fixtures used for Non-Regulated Activity		
..		
2280 Accumulated depreciation - vehicles		
2280.1 Accumulated Depreciation of Vehicles: Electricity Regulated Activity		
2280.12 Accumulated Depreciation of Vehicles: Electricity Regulated Activity, Transmission		
2280.9 Accumulated Depreciation of Vehicles used for Non-Regulated Activity		
..		
2285 Accumulated depreciation of Instruments and Other PPE in Operation		
2285.1 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity		
2285.12 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Transmission		
2285.9 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity		
..		
2290 Accumul. deprec.- Leasehold Improvement		
2290.1 Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity		
2290.12 Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Transmission		
2290.9 Accumulated Depreciation of Leasehold Improvement: Non-Regulated Activity		
..		
23 Long-Term Receivables		
2310 LT notes receivable		
2320 Receivables on Financial Lease		
2330 Payments receivable for subscribed share		
2340 LT Deferred Taxes		
2390 Other LT Receivables		
24 Long-Term Investments		
2410 Long-term marketable securities		
2420 Long-term governmental securities		
2430 Participant in other companies		
2490 Other Long-term investments		
25 Intangible Assets		
2510 Licenses		
2510.1 Licenses: Electricity Regulated Activity		
2510.12 Licenses: Electricity Regulated Activity, Transmission		
2510.9 Licenses: Non-Regulated Activity		
2520 Franchise		
2520.1 Franchise: Electricity Regulated Activity		
2520.12 Franchise: Electricity Regulated Activity, Transmission		
2520.9 Franchise: Non-Regulated Activity		
2530 Patents		
2530.1 Patents: Electricity Regulated Activity		
2530.12 Patents: Electricity Regulated Activity, Transmission		
2530.9 Patents: Non-Regulated Activity		
2540 Goodwill		
2540.1 Goodwill: Electricity Regulated Activity		
2540.12 Goodwill: Electricity Regulated Activity, Transmission		
2540.9 Goodwill: Non-Regulated Activity		
2590 Other intangible assets		
2590.1 Other intangible assets: Electricity Regulated Activity		
2590.12 Other intangible assets: Electricity Regulated Activity, Transmission		
2590.9 Other intangible assets: Non-Regulated Activity		
26 Accumulated Amortization of Intangible Assets		
2610 Accumulated amortization - License		
2610.1 Accumulated amortization of Licenses: Electricity Regulated Activity		
2610.12 Accumulated amortization of Licenses: Electricity Regulated Activity, Transmission		
2610.9 Accumulated amortization of Licenses: Non-Regulated Activity		
2620 Accumulated amortization - Franchise		
2620.1 Accumulated amortization of Franchise: Electricity Regulated Activity		
2620.12 Accumulated amortization of Franchise: Electricity Regulated Activity, Transmission		
2620.9 Accumulated amortization of Franchise: Non-Regulated Activity		
2630 Accumulated amortization - Patents		
2630.1 Accumulated amortization of Patents: Electricity Regulated Activity		
2630.12 Accumulated amortization of Patents: Electricity Regulated Activity, Transmission		
2630.9 Accumulated amortization of Patents: Non-Regulated Activity		
2640 Accumulated amortization - Goodwill		
2690 Accumulated amortization - other intangible Assets		
2690.1 Accumulated amortization of Other intangible assets: Electricity Regulated Activity		
2690.12 Accumulated amortization of Other intangible assets: Electricity Regulated Activity, Transmission		
2690.9 Accumulated amortization of Other intangible assets: Non-Regulated Activity		

Table 2

Transmission Balance Sheet

	Starting Balance of the Period	Ending Balance of the Period
3 Current Liabilities		
31 Short term Payables		
3110 Accounts payable - trade		
3120 Advances received		
3130 Wages and salaries payable		
3140 Royalties		
3150 Liability for fees, commissions		
3160 Non-wage payables to company personnel		
3170 Payables to subsidiaries		
3190 Other short-term payables		
32 ST Short-Term Debt		
3210 Short-term Loans		
3220 Shareholders (partners) loans		
3230 Current portion of long-term debt		
33 Taxes Payable		
3310 Profit tax payable		
3320 Payroll taxes payable		
3330 Added Tax (VAT) payable		
3340 VAT recoverable (paid)		
3350 Excise Tax payable		
3360 Excise Tax paid		
3370 Social insurance payable		
3390 Other tax payables		
34 Accrued Liabilities		
3410 Accrued interest payable		
3420 Dividends payable		
3430 Warranties payable		
3490 Other accrued expenses		
4 Non-current Liabilities		
41 LT Debt		
4110 Bonds payable		
4120 Notes payable		
4130 Obligations under finance leases		
4140 Long-term loans		
4190 Other LT debt		
42 Deferred taxes and other LT Liabilities		
4210 Deferred profit tax		
4220 Other long-term liabilities		
43 Provisions		
4310 Provisions for the retired benefites		
4320 Other Provisions		
44 Deferred Income		
4410 Deferred Income		
5 Equity		
51 Share (Chartered) Capital, Capital Stock		
5110 Ordinary shares, Capital Stock		
5120 Privileged shares, Preferred Stock		
5130 Treasury stock		
5140 Additional Paid in Capital (issued capital)		
5150 Subscription to stock (shares)		
52 Owners Equity (stateless societies with limited financial liability)		
5210 Owners Equity		
53 Profit/Losses		
5310 Undistributed retained earnings		
5320 Periods Accumulated Losses		
5330 Current period profit & loss		
54 Reserves and Financing		
5410 Restricted Appropriations		
5420 Asset Revaluation Adjustments		
5430 Long-Term Investments Revaluation Adjustment		
5490 Other reserves and financing		

Table 3

PPE Movement Form

Company Name

Reporting Period

Submission Version

Accounting Code of the PPE Group (four digit)	Name of the group	Historical Cost at the Beginning of Period	Accumulated Depreciation at the Beginning of	Any other Movments by the beginning of the Period	net book value at the beginning of period	Additions	retirement	Impairment	Depreciable Amount	Depreciation Expense of the reporting Period	Net book value at the end of period	Depr. Rate	Salvage Value	Deprecaiton Method	Average Aging of Group
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
2110	Land				0				0	0	0				
2120	Construction in progress	150	40	10	100	50	40	20	70	7	63	10%	20	Straight Line	
2130	Buildings														
2140	Constructions														
2150	Machinery and equipment														
2155	Transferring assets														
2157	Contribution and Grants														
2160	Office equipment														
2170	Furniture and fixtures														
2180	Vehicles														
2185	Instruments and Other PPE in Operation														
2190	Leasehold Improvement														
2195	PPE Not in Operation (in warehouse														
2510	Licenses														
2520	Franchise														
2530	Patents														
2540	Goodwill														
2590	Other intangible assets														
Total															

Yello cells are examples

Table 4

Transmission Regulatory Expense Break Down

	Prior Period Results	Reporting Period Results
7 Operating Expenses		
71 Cost of products sold (goods-producing and services industries)		
7100 Cost of products sold (goods-producing and services industries)		
7100.1 Cost of Production (Services) of Electricity /Regulated Activities		
7100.12 Cost of Regulated Electricity Services, Transmission Activities		
7100.121 Cost of Regulated Electricity Services, Transmission Activities in 500 kV		
7100.1211 Operation Cost, 500 kV		
7100.12111 Operation Cost on Personnel, 500 kV		
7100.12112 Operation Cost on Materials, 500 kV		
7100.12113 Operation Cost on Outsource, 500 kV		
7100.12114 Operation Cost on Electricity Consumed and Other Utilities, 500 kV		
7100.12115 Operation Cost on Operating Lease, 500 kV		
7100.12118 Depreciation Cost of 500 kV		
7100.12119 Operation Cost on Other, 500 kV		
7100.1212 Maintenance Cost, 500 kV		
7100.12121 Maintenance Cost on Personnel, 500 kV		
7100.12122 Maintenance Cost on Materials, 500 kV		
7100.12123 Maintenance Cost on Outsource, 500 kV		
7100.12124 Maintenance Cost on Electricity Consumed and Other Utilities, 500 kV		
7100.12125 Maintenance Cost on Operating Lease, 500 kV		
7100.12128 Depreciation Cost of 500 kV		
7100.12129 Maintenance Cost on Other, 500 kV		
7100.1213 Cost of Energy Losses, 500 kV		
7100.1219 Other Electricity Regulated Cost of Production (Services), 500 kV		
7100.122 Cost of Regulated Electricity Services, Transmission Activities in 400 kV		
7100.1221 Operation Cost, 400 kV		
7100.12211 Operation Cost on Personnel, 400 kV		
7100.12212 Operation Cost on Materials, 400 kV		
7100.12213 Operation Cost on Outsource, 400 kV		
7100.12214 Operation Cost on Electricity Consumed and Other Utilities, 400 kV		
7100.12215 Operation Cost on Operating Lease, 400 kV		
7100.12218 Depreciation Cost of 400 kV		
7100.12219 Operation Cost on Other, 400 kV		
7100.1222 Maintenance Cost, 400 kV		
7100.12221 Maintenance Cost on Personnel, 400 kV		
7100.12222 Maintenance Cost on Materials, 400 kV		
7100.12223 Maintenance Cost on Outsource, 400 kV		
7100.12224 Maintenance Cost on Electricity Consumed and Other Utilities, 400 kV		
7100.12225 Maintenance Cost on Operating Lease, 400 kV		
7100.12228 Depreciation Cost of 400 kV		
7100.12229 Maintenance Cost on Other, 400 kV		
7100.1223 Cost of Energy Losses, 400 kV		
7100.1229 Other Electricity Regulated Cost of Production (Services), 400 kV		
7100.123 Cost of Regulated Electricity Services, Transmission Activities in 330 kV		
7100.1231 Operation Cost, 330 kV		
7100.12311 Operation Cost on Personnel, 330 kV		
7100.12312 Operation Cost on Materials, 330 kV		
7100.12313 Operation Cost on Outsource, 330 kV		
7100.12314 Operation Cost on Electricity Consumed and Other Utilities, 330 kV		
7100.12315 Operation Cost on Operating Lease, 330 kV		
7100.12318 Depreciation Cost of 330 kV		
7100.12319 Operation Cost on Other, 330 kV		
7100.1232 Maintenance Cost, 330 kV		
7100.12321 Maintenance Cost on Personnel, 330 kV		
7100.12322 Maintenance Cost on Materials, 330 kV		
7100.12323 Maintenance Cost on Outsource, 330 kV		
7100.12324 Maintenance Cost on Electricity Consumed and Other Utilities, 330 kV		
7100.12325 Maintenance Cost on Operating Lease, 330 kV		
7100.12328 Depreciation Cost of 330 kV		
7100.12329 Maintenance Cost on Other, 330 kV		
7100.1233 Cost of Energy Losses, 330 kV		
7100.1239 Other Electricity Regulated Cost of Production (Services), 330 kV		
7100.124 Cost of Regulated Electricity Services, Transmission Activities in 220 kV		
7100.1241 Operation Cost, 220 kV		
7100.12411 Operation Cost on Personnel, 220 kV		
7100.12412 Operation Cost on Materials, 220 kV		
7100.12413 Operation Cost on Outsource, 220 kV		
7100.12414 Operation Cost on Electricity Consumed and Other Utilities, 220 kV		
7100.12415 Operation Cost on Operating Lease, 220 kV		
7100.12418 Depreciation Cost of 220 kV		
7100.12419 Operation Cost on Other, 220 kV		
7100.1242 Maintenance Cost, 220 kV		
7100.12421 Maintenance Cost on Personnel, 220 kV		
7100.12422 Maintenance Cost on Materials, 220 kV		
7100.12423 Maintenance Cost on Outsource, 220 kV		
7100.12424 Maintenance Cost on Electricity Consumed and Other Utilities, 220 kV		
7100.12425 Maintenance Cost on Operating Lease, 220 kV		
7100.12428 Depreciation Cost of 220 kV		
7100.12429 Maintenance Cost on Other, 220 kV		
7100.1243 Cost of Energy Losses, 220 kV		
7100.1249 Other Electricity Regulated Cost of Production (Services), 220 kV		
7100.125 Cost of Regulated Electricity Services, Transmission Activities in 110 kV		
7100.1251 Operation Cost, 110 kV		
7100.12511 Operation Cost on Personnel, 110 kV		
7100.12512 Operation Cost on Materials, 110 kV		
7100.12513 Operation Cost on Outsource, 110 kV		
7100.12514 Operation Cost on Electricity Consumed and Other Utilities, 110 kV		
7100.12515 Operation Cost on Operating Lease, 110 kV		
7100.12518 Depreciation Cost of 110 kV		
7100.12519 Operation Cost on Other, 110 kV		

Table 4

Transmission Regulatory Expense Break Down

	Prior Period Results	Reporting Period Results
7 7100.1252 Maintenance Cost, 110 kV		
7100.12521 Maintenance Cost on Personnel, 110 kV		
7100.12522 Maintenance Cost on Materials, 110 kV		
7100.12523 Maintenance Cost on Outsource, 110 kV		
7100.12524 Maintenance Cost on Electricity Consumed and Other Utilities, 110 kV		
7100.12525 Maintenance Cost on Operating Lease, 110 kV		
7100.12528 Depreciation Cost of 110 kV		
7100.12529 Maintenance Cost on Other, 110 kV		
7100.1253 Cost of Energy Losses, 110 kV		
7100.1259 Other Electricity Regulated Cost of Production (Services), 110 kV		
7100.126 Cost of Regulated Electricity Services, Transmission Activities in 35 kV		
7100.1261 Operation Cost, 35 kV		
7100.12611 Operation Cost on Personnel, 35 kV		
7100.12612 Operation Cost on Materials, 35 kV		
7100.12613 Operation Cost on Outsource, 35 kV		
7100.12614 Operation Cost on Electricity Consumed and Other Utilities, 35 kV		
7100.12615 Operation Cost on Operating Lease, 35 kV		
7100.12618 Depreciation Cost of 35 kV		
7100.12619 Operation Cost on Other, 35 kV		
7100.1262 Maintenance Cost, 35 kV		
7100.12621 Maintenance Cost on Personnel, 35 kV		
7100.12622 Maintenance Cost on Materials, 35 kV		
7100.12623 Maintenance Cost on Outsource, 35 kV		
7100.12624 Maintenance Cost on Electricity Consumed and Other Utilities, 35 kV		
7100.12625 Maintenance Cost on Operating Lease, 35 kV		
7100.12628 Depreciation Cost of 35 kV		
7100.12629 Maintenance Cost on Other, 35 kV		
7100.1263 Cost of Energy Losses, 35 kV		
7100.1269 Other Electricity Regulated Cost of Production (Services), 35 kV		
7100.127 Cost of Regulated Electricity Services, Transmission Activities in 6/10 kV and below		
7100.1271 Operation Cost, 6/10 kV and below		
7100.12711 Operation Cost on Personnel, 6/10 kV and below		
7100.12712 Operation Cost on Materials, 6/10 kV and below		
7100.12713 Operation Cost on Outsource, 6/10 kV and below		
7100.12714 Operation Cost on Electricity Consumed and Other Utilities, 6/10 kV and below		
7100.12715 Operation Cost on Operating Lease, 6/10 kV and below		
7100.12718 Depreciation Cost of 6/10 kV and below		
7100.12719 Operation Cost on Other, 6/10 kV and below		
7100.1272 Maintenance Cost, 6/10 kV and below		
7100.12721 Maintenance Cost on Personnel, 6/10 kV and below		
7100.12722 Maintenance Cost on Materials, 6/10 kV and below		
7100.12723 Maintenance Cost on Outsource, 6/10 kV and below		
7100.12724 Maintenance Cost on Electricity Consumed and Other Utilities, 6/10 kV and below		
7100.12725 Maintenance Cost on Operating Lease, 6/10 kV and below		
7100.12728 Depreciation Cost of 6/10 kV and below		
7100.12729 Maintenance Cost on Other, 6/10 kV and below		
7100.1273 Cost of Energy Losses, 6/10 kV and below		
7100.1279 Other Electricity Regulated Cost of Production (Services), 6/10 kV and below		
7100.128 Cost of Regulated Electricity Services, Transmission Activities in Technical Services		
7100.129 Cost of Regulated Electricity Services, Transmission Activities, Other		
74 General and administrative expenses		
7400 General and administrative expenses		
7400.1 General & Administration Expenses for Electricity Regulated Activities		
7400.12 General & Administration Expenses of Electricity Regulated Transmission Activities		
7400.121 Administration Expenses of Electricity Regulated Transmission Activities		
7400.1211 Payroll Cost of Administration		
" "		
7400.1212 Operating Lease		
7400.1213 Office supply		
7400.1214 Communication		
7400.1215 Utilities		
7400.1216 Repair		
7400.1217 Representative Expenses		
7400.1218 Depreciation		
7400.1219 Other Electricity Regulated Administration Expenses		
7400.122 General Costs of Electricity Regulated Transmission Activities		
7400.1221 Insurance		
7400.1222 Consultation and Audit		
7400.1223 Training		
7400.1224 Bank charges and Fees		
7400.1225 Business Trip		
7400.1226 Bad dept		
7400.1227 Other Taxes and Duties		
7400.1228 Penalties and Charges		
7400.1229 Other Electricity Regulated General Expenses		

Table 5

Transmission Plant Assignment

	Starting Balance of the Period	Ending Balance of the Period
CIP Transmission		
2120.12 Construction in progress: Electricity Regulated Activity, Transmission		
Non-Regulated		
2110.9 Land: Non-Regulated Activity		
2120.9 Construction in progress: Non-Regulated Activity		
2130.9 Buildings: Non-Regulated Activity		
2230.9 Accumulated Depreciation of Buildings: Non-Regulated Activity		
2140.9 Constructions: Non-Regulated Activity		
2240.9 Accumulated Depreciation of Constructions: Non-Regulated Activity		
2150.9 Machinery and equipment: Non-Regulated Activity		
2250.9 Accumulated Depreciation of Machinery and equipment: Non-Regulated Activity		
2155.9 Transferring assets: Non-Regulated Activity		
2255.9 Accumulated Depreciation of Transferring assets: Non-Regulated Activity		
2157.9 Contribution and Grants: Non-Regulated Activity		
2257.9 Accumulated Depreciation of Contribution and Grants: Non-Regulated Activity		
2160.9 Office equipment: Non-Regulated Activity		
2260.9 Accumulated Depreciation of Office equipment: Non-Regulated Activity		
2170.9 Furniture and fixtures used for Non-Regulated Activity		
2270.9 Accumulated Depreciation of Furniture and fixtures used for Non-Regulated Activity		
2180.9 Vehicles used for Non-Regulated Activity		
2280.9 Accumulated Depreciation of Vehicles used for Non-Regulated Activity		
2185.9 Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity		
2285.9 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity		
2190.9 Leasehold Improvement: Non-Regulated Activity		
2290.9 Accumulated Depreciation of Leasehold Improvement: Non-Regulated Activity		
2195.9 Long Term Tangible Assets Not in Operation (in warehouse): Non-Regulated Activity		
Transmission / General Plant		
2110.128 Land: Electricity Regulated Activity, Transmission Technical Services		
2110.129 Land: Electricity Regulated Activity, Transmission Administration		
2130.128 Building: Electricity Regulated Activity, Transmission Technical Services		
2230.128 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission Technical Services		
2130.129 Building: Electricity Regulated Activity, Transmission Administration		
2230.129 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission Administration		
2140.128 Construction: Electricity Regulated Activity, Transmission Technical Services		
2240.128 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission Technical Services		
2140.129 Construction: Electricity Regulated Activity, Transmission Administration		
2240.129 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission Administration		
2150.128 Technical Services Machinery and equipment: Electricity Regulated Activity, Transmission		
2250.128 Accumulated Depreciation of Technical Services Machinery and equipment: Electricity Regulated Activity, Transmission		
2150.129 Other Machinery and equipment: Electricity Regulated Activity, Transmission		
2250.129 Accumulated Depreciation of Other Machinery and equipment: Electricity Regulated Activity, Transmission		
2155.128 Technical Services Transferring assets: Electricity Regulated Activity, Transmission		
2255.128 Accumulated Depreciation of Technical Services Transferring assets: Electricity Regulated Activity, Transmission		
2155.129 Other Transferring assets: Electricity Regulated Activity, Transmission		
2255.129 Accumulated Depreciation of Other Transferring assets: Electricity Regulated Activity, Transmission		
2160.121 Office equipment: Electricity Regulated Activity, Transmission, Computers and peripheral equipment		
2260.121 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Transmission, Computers and peripheral equipment		
2160.122 Office equipment: Electricity Regulated Activity, Transmission, Communication equipment and devices		
2260.122 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Transmission, Communication equipment and devices		
2160.129 Office equipment: Electricity Regulated Activity, Transmission, Other		
2260.129 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Transmission, Other		
2170.12 Furniture and fixtures: Electricity Regulated Activity, Transmission		
2270.12 Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Transmission		
2180.121 Passenger Vehicles: Electricity Regulated Activity, Transmission		
2280.121 Accumulated Depreciation of Passenger Vehicles: Electricity Regulated Activity, Transmission		
2180.122 Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Transmission		
2280.122 Accumulated Depreciation of Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Transmission		
2180.123 Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Transmission		
2280.123 Accumulated Depreciation of Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Transmission		
2180.129 Other Vehicles: Electricity Regulated Activity, Transmission		
2280.129 Accumulated Depreciation of Other Vehicles: Electricity Regulated Activity, Transmission		
2185.12 Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Transmission		
2285.12 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Transmission		

Table 5

Transmission Plant Assignment

	Starting Balance of the Period	Ending Balance of the Period
Transmission Plant 110 kV		
2110.125 Land: Electricity Regulated Activity, Transmission of 110 kV		
2130.125 Building: Electricity Regulated Activity, Transmission of 110 kV		
2230.125 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 110 kV		
2140.125 Construction: Electricity Regulated Activity, Transmission of 110 kV		
2240.125 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 110 kV		
2150.1251 110 kV Transmission Substation Equipment		
2250.1251 Accumulated Depreciation of 110 kV Transmission Substation Equipment		
2150.1252 110 kV Transmission Automation and Relay Protection		
2250.1252 Accumulated Depreciation of 110 kV Transmission Automation and Relay Protection		
2150.1253 110 kV Transmission Metering		
2250.1253 Accumulated Depreciation of 110 kV Transmission Metering		
2150.1254 110 kV Transmission Optic Communication		
2250.1254 Accumulated Depreciation of 110 kV Transmission Optic Communication		
2150.1255 110 kV Transmission Other Communication		
2250.1255 Accumulated Depreciation of 110 kV Transmission Other Communication		
2150.1259 110 kV Transmission Other		
2250.1259 Accumulated Depreciation of 110 kV Transmission Other		
2155.1251 110 kV Transmission HVL		
2255.1251 Accumulated Depreciation of 110 kV Transmission HVL		
2155.1252 110 kV Transmission Optic Cables		
2255.1252 Accumulated Depreciation of 110 kV Transmission Optic Cables		
2155.1253 110 kV Transmission Other Communication Lines		
2255.1253 Accumulated Depreciation of 110 kV Transmission Other Communication Lines		
2155.1259 110 kV Other Transmission assets		
2255.1259 Accumulated Depreciation of 110 kV Other Transmission assets		
Transmission Plant 220 kV		
2110.124 Land: Electricity Regulated Activity, Transmission of 220 kV		
2130.124 Building: Electricity Regulated Activity, Transmission of 220 kV		
2230.124 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 220 kV		
2140.124 Construction: Electricity Regulated Activity, Transmission of 220 kV		
2240.124 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 220 kV		
2150.1241 220 kV Transmission Substation Equipment		
2250.1241 Accumulated Depreciation of 220 kV Transmission Substation Equipment		
2150.1242 220 kV Transmission Automation and Relay Protection		
2250.1242 Accumulated Depreciation of 220 kV Transmission Automation and Relay Protection		
2150.1243 220 kV Transmission Metering		
2250.1243 Accumulated Depreciation of 220 kV Transmission Metering		
2150.1244 220 kV Transmission Optic Communication		
2250.1244 Accumulated Depreciation of 220 kV Transmission Optic Communication		
2150.1245 220 kV Transmission Other Communication		
2250.1245 Accumulated Depreciation of 220 kV Transmission Other Communication		
2150.1249 220 kV Transmission Other		
2250.1249 Accumulated Depreciation of 220 kV Transmission Other		
2155.1241 220 kV Transmission HVL		
2255.1241 Accumulated Depreciation of 220 kV Transmission HVL		
2155.1242 220 kV Transmission Optic Cables		
2255.1242 Accumulated Depreciation of 220 kV Transmission Optic Cables		
2155.1243 220 kV Transmission Other Communication Lines		
2255.1243 Accumulated Depreciation of 220 kV Transmission Other Communication Lines		
2155.1249 220 kV Other Transmission assets		
2255.1249 Accumulated Depreciation of 220 kV Other Transmission assets		
Transmission Plant 330 kV		
2110.123 Land: Electricity Regulated Activity, Transmission of 330 kV		
2130.123 Building: Electricity Regulated Activity, Transmission of 330 kV		
2230.123 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 330 kV		
2140.123 Construction: Electricity Regulated Activity, Transmission of 330 kV		
2240.123 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 330 kV		
2150.1231 330 kV Transmission Substation Equipment		
2250.1231 Accumulated Depreciation of 330 kV Transmission Substation Equipment		
2150.1232 330 kV Transmission Automation and Relay Protection		

Table 5

Transmission Plant Assignment

	Starting Balance of the Period	Ending Balance of the Period
Transmission Plant 330 kV		
2250 1232 Accumulated Depreciation of 330 kV Transmission Automation and Relay Protection		
2150 1233 330 kV Transmission Metering		
2250 1233 Accumulated Depreciation of 330 kV Transmission Metering		
2150 1234 330 kV Transmission Optic Communication		
2250 1234 Accumulated Depreciation of 330 kV Transmission Optic Communication		
2250 1235 Accumulated Depreciation of 330 kV Transmission Other Communication		
2150 1235 330 kV Transmission Other Communication		
2150 1239 330 kV Transmission Other		
2250 1239 Accumulated Depreciation of 330 kV Transmission Other		
2155 1231 330 kV Transmission HVL		
2255 1231 Accumulated Depreciation of 330 kV Transmission HVL		
2155 1232 330 kV Transmission Optic Cables		
2255 1232 Accumulated Depreciation of 330 kV Transmission Optic Cables		
2155 1233 330 kV Transmission Other Communication Lines		
2255 1233 Accumulated Depreciation of 330 kV Transmission Other Communication Lines		
2155 1239 330 kV Other Transmission assets		
2255 1239 Accumulated Depreciation of 330 kV Other Transmission assets		
Transmission Plant 35 kV		
2110 126 Land: Electricity Regulated Activity, Transmission of 35 kV		
2130 126 Building: Electricity Regulated Activity, Transmission of 35 kV		
2230 126 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 35 kV		
2140 126 Construction: Electricity Regulated Activity, Transmission of 35 kV		
2240 126 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 35 kV		
2150 1261 35 kV Transmission Substation Equipment		
2250 1261 Accumulated Depreciation of 35 kV Transmission Substation Equipment		
2150 1262 35 kV Transmission Automation and Relay Protection		
2250 1262 Accumulated Depreciation of 35 kV Transmission Automation and Relay Protection		
2150 1263 35 kV Transmission Metering		
2250 1263 Accumulated Depreciation of 35 kV Transmission Metering		
2150 1264 35 kV Transmission Optic Communication		
2250 1264 Accumulated Depreciation of 35 kV Transmission Optic Communication		
2250 1265 Accumulated Depreciation of 35 kV Transmission Other Communication		
2150 1265 35 kV Transmission Other Communication		
2150 1269 35 kV Transmission Other		
2250 1269 Accumulated Depreciation of 35 kV Transmission Other		
2155 1261 35 kV Transmission HVL		
2255 1261 Accumulated Depreciation of 35 kV Transmission HVL		
2155 1262 35 kV Transmission Optic Cables		
2255 1262 Accumulated Depreciation of 35 kV Transmission Optic Cables		
2155 1263 35 kV Transmission Other Communication Lines		
2255 1263 Accumulated Depreciation of 35 kV Transmission Other Communication Lines		
2155 1269 35 kV Other Transmission assets		
2255 1269 Accumulated Depreciation of 35 kV Other Transmission assets		
Transmission Plant 400 kV		
2110 122 Land: Electricity Regulated Activity, Transmission of 400 kV		
2130 122 Building: Electricity Regulated Activity, Transmission of 400 kV		
2230 122 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 400 kV		
2140 122 Construction: Electricity Regulated Activity, Transmission of 400 kV		
2240 122 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 400 kV		
2150 1221 400 kV Transmission Substation Equipment		
2250 1221 Accumulated Depreciation of 400 kV Transmission Substation Equipment		
2150 1222 400 kV Transmission Automation and Relay Protection		
2250 1222 Accumulated Depreciation of 400 kV Transmission Automation and Relay Protection		
2150 1223 400 kV Transmission Metering		
2250 1223 Accumulated Depreciation of 400 kV Transmission Metering		
2150 1224 400 kV Transmission Optic Communication		
2250 1224 Accumulated Depreciation of 400 kV Transmission Optic Communication		
2250 1225 Accumulated Depreciation of 400 kV Transmission Other Communication		
2150 1225 400 kV Transmission Other Communication		
2150 1229 400 kV Transmission Other		
2250 1229 Accumulated Depreciation of 400 kV Transmission Other		
2155 1221 400 kV Transmission HVL		
2255 1221 Accumulated Depreciation of 400 kV Transmission HVL		
2155 1222 400 kV Transmission Optic Cables		
2255 1222 Accumulated Depreciation of 400 kV Transmission Optic Cables		
2155 1223 400 kV Transmission Other Communication Lines		
2255 1223 Accumulated Depreciation of 400 kV Transmission Other Communication Lines		
2155 1229 400 kV Other Transmission assets		
2255 1229 Accumulated Depreciation of 400 kV Other Transmission assets		

Table 5

Transmission Plant Assignment

	Starting Balance of the Period	Ending Balance of the Period
Transmission Plant 500 kV		
2110.121 Land: Electricity Regulated Activity, Transmission of 500 kV		
2130.121 Building: Electricity Regulated Activity, Transmission of 500 kV		
2230.121 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 500 kV		
2140.121 Construction: Electricity Regulated Activity, Transmission of 500 kV		
2240.121 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 500 kV		
2150.1211 500 kV Transmission Substation Equipment		
2250.1211 Accumulated Depreciation of 500 kV Transmission Substation Equipment		
2150.1212 500 kV Transmission Automation and Relay Protection		
2250.1212 Accumulated Depreciation of 500 kV Transmission Automation and Relay Protection		
2150.1213 500 kV Transmission Metering		
2250.1213 Accumulated Depreciation of 500 kV Transmission Metering		
2150.1214 500 kV Transmission Optic Communication		
2250.1214 Accumulated Depreciation of 500 kV Transmission Optic Communication		
2250.1215 Accumulated Depreciation of 500 kV Transmission Other Communication		
2150.1215 500 kV Transmission Other Communication		
2150.1219 500 kV Transmission Other		
2250.1219 Accumulated Depreciation of 500 kV Transmission Other		
2155.1211 500 kV Transmission HVL		
2255.1211 Accumulated Depreciation of 500 kV Transmission HVL		
2155.1212 500 kV Transmission Optic Cables		
2255.1212 Accumulated Depreciation of 500 kV Transmission Optic Cables		
2155.1213 500 kV Transmission Other Communication Lines		
2255.1213 Accumulated Depreciation of 500 kV Transmission Other Communication Lines		
2155.1219 500 kV Other Transmission assets		
2255.1219 Accumulated Depreciation of 500 kV Other Transmission assets		
Transmission Plant 6/10 and below kV		
2110.127 Land: Electricity Regulated Activity, Transmission of 6/10 and below kV		
2130.127 Building: Electricity Regulated Activity, Transmission of 6/10 and below kV		
2230.127 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 6/10 and below kV		
2140.127 Construction: Electricity Regulated Activity, Transmission of 6/10 and below kV		
2240.127 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 6/10 and below kV		
2150.1271 6/10 and below kV Transmission Substation Equipment		
2250.1271 Accumulated Depreciation of 6/10 and below kV Transmission Substation Equipment		
2150.1272 6/10 and below kV Transmission Automation and Relay Protection		
2250.1272 Accumulated Depreciation of 6/10 and below kV Transmission Automation and Relay Protection		
2150.1273 6/10 and below kV Transmission Metering		
2250.1273 Accumulated Depreciation of 6/10 and below kV Transmission Metering		
2150.1274 6/10 and below kV Transmission Optic Communication		
2250.1274 Accumulated Depreciation of 6/10 and below kV Transmission Optic Communication		
2250.1275 Accumulated Depreciation of 6/10 and below kV Transmission Other Communication		
2150.1275 6/10 and below kV Transmission Other Communication		
2150.1279 6/10 and below kV Transmission Other		
2250.1279 Accumulated Depreciation of 6/10 and below kV Transmission Other		
2155.1271 6/10 and below kV Transmission HVL		
2255.1271 Accumulated Depreciation of 6/10 and below kV Transmission HVL		
2155.1272 6/10 and below kV Transmission Optic Cables		
2255.1272 Accumulated Depreciation of 6/10 and below kV Transmission Optic Cables		
2155.1273 6/10 and below kV Transmission Other Communication Lines		
2255.1273 Accumulated Depreciation of 6/10 and below kV Transmission Other Communication Lines		
2155.1279 6/10 and below kV Other Transmission assets		
2255.1279 Accumulated Depreciation of 6/10 and below kV Other Transmission assets		
Transmission Regulated PPS Asset for Liqueur		
2195.12 Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Transmission		
Transmission Plant *		
2157.1211 Transmission Assets financed by third parties: Initial Value (Value paid by third parties)		
2257.1211 Accumulated Depreciation of Transmission Assets financed by third parties: Initial Value (Value paid by third parties)		
2157.1212 Transmission Assets financed by third parties: Initial Value (Value paid by customers)		
2257.1212 Accumulated Depreciation of Transmission Assets financed by third parties: Initial Value (Value paid by customers)		
2157.1213 Transmission Assets financed by third parties: Initial Value (Value paid by company)		
2257.1213 Accumulated Depreciation of Transmission Assets financed by third parties: Initial Value (Value paid by company)		
2157.1214 Transmission Assets financed by third parties: Overhaul, Renovation, and other upgrades		
2257.1214 Accumulated Depreciation of Transmission Assets financed by third parties: Overhaul, Renovation, and other upgrades		
Transmission / General Plant *		
2190.12 Leasehold Improvement: Electricity Regulated Activity, Transmission		
2290.12 Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Transmission		

Table 6

Transmission - Trial Balance

Stat (Usda acc # & Name)	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
Balance Sheet				
1110 Cash on Hand Local Currency				
1120 Cash on Hand Foreign Currency				
1210 Bank - national currency (resident banks)				
1220 Bank - foreign currency (resident banks)				
1230 International Bank-foreign currency				
1290 Cash on other bank account				
1310 Marketable securities				
1320 Government securities				
1330 Current portion of long-term investments				
1390 Other short-term investments				
1410.12 Receivables for Regulated Transmission Services				
1410.2 Receivables for Non-Regulated Activity				
1415 Allowance for doubtful debts				
1420 AR from subsidiaries				
1430 AR - employees				
1440 AR - officers and directors				
1450 AR - partn. on the loans issued				
1460 Payments receivables from partn. for subscr.				
1470 Current portion of long-term receivables				
1480 Prepayments to suppliers				
1485 Prepayments to custom-hose				
1490 Other short term receivables				
1510 Notes receivable due within one year				
1520 The current portion of long-term notes				
1810 Goods				
1820 Materials and supplies				
1830 Semi-Products				
1835 Interim account				
1840 Finished products				
1890 Other inventory (fuel, tare)				
1710 Prepaid services				
1720 Prepaid lease				
1790 Prepaid other				
1810 Accrued dividends receivable				
1820 Accrued interest receivables				
1890 Other accrued receivables				
1910.1 Other Regulated Current Assets				
1910.2 Other Non-Regulated Current Assets				
2110.121 Land: Electricity Regulated Activity, Transmission of 500 kV				
2110.122 Land: Electricity Regulated Activity, Transmission of 400 kV				
2110.123 Land: Electricity Regulated Activity, Transmission of 330 kV				
2110.124 Land: Electricity Regulated Activity, Transmission of 220 kV				
2110.125 Land: Electricity Regulated Activity, Transmission of 110 kV				
2110.126 Land: Electricity Regulated Activity, Transmission of 35 kV				
2110.127 Land: Electricity Regulated Activity, Transmission of 6/10 and below kV				
2110.128 Land: Electricity Regulated Activity, Transmission Technical Services				
2110.129 Land: Electricity Regulated Activity, Transmission Administrator				
2110.9 Land: Non-Regulated Activity				
2120.12 Construction in progress: Electricity Regulated Activity, Transmission				
2120.9 Construction in progress: Non-Regulated Activity				
2130.121 Building: Electricity Regulated Activity, Transmission of 500 kV				
2130.122 Building: Electricity Regulated Activity, Transmission of 400 kV				
2130.123 Building: Electricity Regulated Activity, Transmission of 330 kV				
2130.124 Building: Electricity Regulated Activity, Transmission of 220 kV				
2130.125 Building: Electricity Regulated Activity, Transmission of 110 kV				
2130.126 Building: Electricity Regulated Activity, Transmission of 35 kV				
2130.127 Building: Electricity Regulated Activity, Transmission of 6/10 and below kV				
2130.128 Building: Electricity Regulated Activity, Transmission Technical Services				
2130.129 Building: Electricity Regulated Activity, Transmission Administrator				
2130.9 Buildings: Non-Regulated Activity				
2140.121 Construction: Electricity Regulated Activity, Transmission of 500 kV				
2140.122 Construction: Electricity Regulated Activity, Transmission of 400 kV				
2140.123 Construction: Electricity Regulated Activity, Transmission of 330 kV				
2140.124 Construction: Electricity Regulated Activity, Transmission of 220 kV				
2140.125 Construction: Electricity Regulated Activity, Transmission of 110 kV				
2140.126 Construction: Electricity Regulated Activity, Transmission of 35 kV				
2140.127 Construction: Electricity Regulated Activity, Transmission of 6/10 and below kV				
2140.128 Construction: Electricity Regulated Activity, Transmission Technical Services				
2140.129 Construction: Electricity Regulated Activity, Transmission Administrator				
2140.9 Constructions: Non-Regulated Activity				
2150.1211 500 kV Transmission Substation Equipment				
2150.1212 500 kV Transmission Automation and Relay Protection				
2150.1213 500 kV Transmission Metering				
2150.1214 500 kV Transmission Optic Communication				
2150.1215 500 kV Transmission Other Communication				
2150.1219 500 kV Transmission Other				
2150.1221 400 kV Transmission Substation Equipment				
2150.1222 400 kV Transmission Automation and Relay Protection				
2150.1223 400 kV Transmission Metering				
2150.1224 400 kV Transmission Optic Communication				
2150.1225 400 kV Transmission Other Communication				
2150.1229 400 kV Transmission Other				
2150.1231 330 kV Transmission Substation Equipment				
2150.1232 330 kV Transmission Automation and Relay Protection				
2150.1233 330 kV Transmission Metering				
2150.1234 330 kV Transmission Optic Communication				
2150.1235 330 kV Transmission Other Communication				
2150.1239 330 kV Transmission Other				
2150.1241 220 kV Transmission Substation Equipment				
2150.1242 220 kV Transmission Automation and Relay Protection				
2150.1243 220 kV Transmission Metering				
2150.1244 220 kV Transmission Optic Communication				
2150.1245 220 kV Transmission Other Communication				

Table 6

Transmission - Trial Balance

Uscoa acc # & Name)	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
2150 1249 220 kV Transmission Other				
2150 1251 110 kV Transmission Substation Equipment				
2150 1252 110 kV Transmission Automation and Relay Protection				
2150 1253 110 kV Transmission Metering				
2150 1254 110 kV Transmission Optic Communication				
2150 1255 110 kV Transmission Other Communication				
2150 1259 110 kV Transmission Other				
2150 1261 35 kV Transmission Substation Equipment				
2150 1262 35 kV Transmission Automation and Relay Protection				
2150 1263 35 kV Transmission Metering				
2150 1264 35 kV Transmission Optic Communication				
2150 1265 35 kV Transmission Other Communication				
2150 1269 35 kV Transmission Other				
2150 1271 6/10 and below kV Transmission Substation Equipment				
2150 1272 6/10 and below kV Transmission Automation and Relay Protection				
2150 1273 6/10 and below kV Transmission Metering				
2150 1274 6/10 and below kV Transmission Optic Communication				
2150 1275 6/10 and below kV Transmission Other Communication				
2150 1279 6/10 and below kV Transmission Other				
2150 128 Technical Services Machinery and equipment: Electricity Regulated Activity, Transmissior				
2150 129 Other Machinery and equipment: Electricity Regulated Activity, Transmissior				
2150 9 Machinery and equipment: Non-Regulated Activity				
2155 1211 500 kV Transmission HVL				
2155 1212 500 kV Transmission Optic Cables				
2155 1213 500 kV Transmission Other Communication Lines				
2155 1219 500 kV Other Transmission assets				
2155 1221 400 kV Transmission HVL				
2155 1222 400 kV Transmission Optic Cables				
2155 1223 400 kV Transmission Other Communication Lines				
2155 1229 400 kV Other Transmission assets				
2155 1231 330 kV Transmission HVL				
2155 1232 330 kV Transmission Optic Cables				
2155 1233 330 kV Transmission Other Communication Lines				
2155 1239 330 kV Other Transmission assets				
2155 1241 220 kV Transmission HVL				
2155 1242 220 kV Transmission Optic Cables				
2155 1243 220 kV Transmission Other Communication Lines				
2155 1249 220 kV Other Transmission assets				
2155 1251 110 kV Transmission HVL				
2155 1252 110 kV Transmission Optic Cables				
2155 1253 110 kV Transmission Other Communication Lines				
2155 1259 110 kV Other Transmission assets				
2155 1261 35 kV Transmission HVL				
2155 1262 35 kV Transmission Optic Cables				
2155 1263 35 kV Transmission Other Communication Lines				
2155 1269 35 kV Other Transmission assets				
2155 1271 6/10 and below kV Transmission HVL				
2155 1272 6/10 and below kV Transmission Optic Cables				
2155 1273 6/10 and below kV Transmission Other Communication Lines				
2155 1279 6/10 and below kV Other Transmission assets				
2155 128 Technical Services Transferring assets: Electricity Regulated Activity, Transmissior				
2155 129 Other Transferring assets: Electricity Regulated Activity, Transmissior				
2155 9 Transferring assets: Non-Regulated Activity				
2157 1211 Transmission Assets financed by third parties: Initial Value (Value paid by third parties				
2157 1212 Transmission Assets financed by third parties: Initial Value (Value paid by customers)				
2157 1213 Transmission Assets financed by third parties: Initial Value (Value paid by company)				
2157 1214 Transmission Assets financed by third parties: Overhaul, Renovation, and other upgrades				
2157 9 Contribution and Grants: Non-Regulated Activity				
2160 121 Office equipment: Electricity Regulated Activity, Transmission: Computers and peripheral equipment				
2160 122 Office equipment: Electricity Regulated Activity, Transmission: Communication equipment and devices				
2160 129 Office equipment: Electricity Regulated Activity, Transmission: Other				
2160 9 Office equipment: Non-Regulated Activity				
2170 12 Furniture and fixtures: Electricity Regulated Activity, Transmissior				
2170 9 Furniture and fixtures used for Non-Regulated Activity				
2180 121 Passenger Vehicles: Electricity Regulated Activity, Transmissior				
2180 122 Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Transmissior				
2180 123 Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Transmissior				
2180 129 Other Vehicles: Electricity Regulated Activity, Transmissior				
2180 9 Vehicles used for Non-Regulated Activity				
2185 12 Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Transmissior				
2185 9 Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity				
2190 12 Leasehold Improvement: Electricity Regulated Activity, Transmissior				
2190 9 Leasehold Improvement: Non-Regulated Activity				
2195 12 Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Transmissior				
2195 9 Long Term Tangible Assets Not in Operation (in warehouse): Non-Regulated Activity				
2230 121 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 500 kV				
2230 122 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 400 kV				
2230 123 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 330 kV				
2230 124 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 220 kV				
2230 125 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 110 kV				
2230 126 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 35 kV				
2230 127 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 6/10 and below kV				
2230 128 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission Technical Services				
2230 129 Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission Administrator				
2230 9 Accumulated Depreciation of Buildings: Non-Regulated Activity				
2240 121 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 500 kV				
2240 122 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 400 kV				
2240 123 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 330 kV				
2240 124 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 220 kV				
2240 125 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 110 kV				
2240 126 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 35 kV				
2240 127 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 6/10 and below kV				
2240 128 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission Technical Services				
2240 129 Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission Administrator				
2240 9 Accumulated Depreciation of Constructions: Non-Regulated Activity				
2250 1211 Accumulated Depreciation of 500 kV Transmission Substation Equipment				
2250 1212 Accumulated Depreciation of 500 kV Transmission Automation and Relay Protection				
2250 1213 Accumulated Depreciation of 500 kV Transmission Metering				
2250 1214 Accumulated Depreciation of 500 kV Transmission Optic Communication				
2250 1215 Accumulated Depreciation of 500 kV Transmission Other Communication				

Table 6

Transmission - Trial Balance

Sta	Uscoa acc # & Name)	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
	2250.1219 Accumulated Depreciation of 500 kV Transmission Other				
	2250.1221 Accumulated Depreciation of 400 kV Transmission Substation Equipment				
	2250.1222 Accumulated Depreciation of 400 kV Transmission Automation and Relay Protection				
	2250.1223 Accumulated Depreciation of 400 kV Transmission Metering				
	2250.1224 Accumulated Depreciation of 400 kV Transmission Optic Communication				
	2250.1225 Accumulated Depreciation of 400 kV Transmission Other Communication				
	2250.1229 Accumulated Depreciation of 400 kV Transmission Other				
	2250.1231 Accumulated Depreciation of 330 kV Transmission Substation Equipment				
	2250.1232 Accumulated Depreciation of 330 kV Transmission Automation and Relay Protection				
	2250.1233 Accumulated Depreciation of 330 kV Transmission Metering				
	2250.1234 Accumulated Depreciation of 330 kV Transmission Optic Communication				
	2250.1235 Accumulated Depreciation of 330 kV Transmission Other Communication				
	2250.1239 Accumulated Depreciation of 330 kV Transmission Other				
	2250.1241 Accumulated Depreciation of 220 kV Transmission Substation Equipment				
	2250.1242 Accumulated Depreciation of 220 kV Transmission Automation and Relay Protection				
	2250.1243 Accumulated Depreciation of 220 kV Transmission Metering				
	2250.1244 Accumulated Depreciation of 220 kV Transmission Optic Communication				
	2250.1245 Accumulated Depreciation of 220 kV Transmission Other Communication				
	2250.1249 Accumulated Depreciation of 220 kV Transmission Other				
	2250.1251 Accumulated Depreciation of 110 kV Transmission Substation Equipment				
	2250.1252 Accumulated Depreciation of 110 kV Transmission Automation and Relay Protection				
	2250.1253 Accumulated Depreciation of 110 kV Transmission Metering				
	2250.1254 Accumulated Depreciation of 110 kV Transmission Optic Communication				
	2250.1255 Accumulated Depreciation of 110 kV Transmission Other Communication				
	2250.1259 Accumulated Depreciation of 110 kV Transmission Other				
	2250.1261 Accumulated Depreciation of 35 kV Transmission Substation Equipment				
	2250.1262 Accumulated Depreciation of 35 kV Transmission Automation and Relay Protection				
	2250.1263 Accumulated Depreciation of 35 kV Transmission Metering				
	2250.1264 Accumulated Depreciation of 35 kV Transmission Optic Communication				
	2250.1265 Accumulated Depreciation of 35 kV Transmission Other Communication				
	2250.1269 Accumulated Depreciation of 35 kV Transmission Other				
	2250.1271 Accumulated Depreciation of 6/10 and below kV Transmission Substation Equipment				
	2250.1272 Accumulated Depreciation of 6/10 and below kV Transmission Automation and Relay Protection				
	2250.1273 Accumulated Depreciation of 6/10 and below kV Transmission Metering				
	2250.1274 Accumulated Depreciation of 6/10 and below kV Transmission Optic Communication				
	2250.1275 Accumulated Depreciation of 6/10 and below kV Transmission Other Communication				
	2250.1279 Accumulated Depreciation of 6/10 and below kV Transmission Other				
	2250.128 Accumulated Depreciation of Technical Services Machinery and equipment: Electricity Regulated Activity, Transmission				
	2250.129 Accumulated Depreciation of Other Machinery and equipment: Electricity Regulated Activity, Transmission				
	2250.9 Accumulated Depreciation of Machinery and equipment: Non-Regulated Activity				
	2255.1211 Accumulated Depreciation of 500 kV Transmission HVL				
	2255.1212 Accumulated Depreciation of 500 kV Transmission Optic Cables				
	2255.1213 Accumulated Depreciation of 500 kV Transmission Other Communication Lines				
	2255.1219 Accumulated Depreciation of 500 kV Other Transmission assets				
	2255.1221 Accumulated Depreciation of 400 kV Transmission HVL				
	2255.1222 Accumulated Depreciation of 400 kV Transmission Optic Cables				
	2255.1223 Accumulated Depreciation of 400 kV Transmission Other Communication Lines				
	2255.1229 Accumulated Depreciation of 400 kV Other Transmission assets				
	2255.1231 Accumulated Depreciation of 330 kV Transmission HVL				
	2255.1232 Accumulated Depreciation of 330 kV Transmission Optic Cables				
	2255.1233 Accumulated Depreciation of 330 kV Transmission Other Communication Lines				
	2255.1239 Accumulated Depreciation of 330 kV Other Transmission assets				
	2255.1241 Accumulated Depreciation of 220 kV Transmission HVL				
	2255.1242 Accumulated Depreciation of 220 kV Transmission Optic Cables				
	2255.1243 Accumulated Depreciation of 220 kV Transmission Other Communication Lines				
	2255.1249 Accumulated Depreciation of 220 kV Other Transmission assets				
	2255.1251 Accumulated Depreciation of 110 kV Transmission HVL				
	2255.1252 Accumulated Depreciation of 110 kV Transmission Optic Cables				
	2255.1253 Accumulated Depreciation of 110 kV Transmission Other Communication Lines				
	2255.1259 Accumulated Depreciation of 110 kV Other Transmission assets				
	2255.1261 Accumulated Depreciation of 35 kV Transmission HVL				
	2255.1262 Accumulated Depreciation of 35 kV Transmission Optic Cables				
	2255.1263 Accumulated Depreciation of 35 kV Transmission Other Communication Lines				
	2255.1269 Accumulated Depreciation of 35 kV Other Transmission assets				
	2255.1271 Accumulated Depreciation of 6/10 and below kV Transmission HVL				
	2255.1272 Accumulated Depreciation of 6/10 and below kV Transmission Optic Cables				
	2255.1273 Accumulated Depreciation of 6/10 and below kV Transmission Other Communication Lines				
	2255.1279 Accumulated Depreciation of 6/10 and below kV Other Transmission assets				
	2255.128 Accumulated Depreciation of Technical Services Transferring assets: Electricity Regulated Activity, Transmission				
	2255.129 Accumulated Depreciation of Other Transferring assets: Electricity Regulated Activity, Transmission				
	2255.9 Accumulated Depreciation of Transferring assets: Non-Regulated Activity				
	2257.1211 Accumulated Depreciation of Transmission Assets financed by third parties: Initial Value (Value paid by third parties)				
	2257.1212 Accumulated Depreciation of Transmission Assets financed by third parties: Initial Value (Value paid by customers)				
	2257.1213 Accumulated Depreciation of Transmission Assets financed by third parties: Initial Value (Value paid by company)				
	2257.1214 Accumulated Depreciation of Transmission Assets financed by third parties: Overhaul, Renovation, and other upgrades				
	2257.9 Accumulated Depreciation of Contribution and Grants: Non-Regulated Activity				
	2260.121 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Transmission, Computers and peripheral equipment				
	2260.122 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Transmission, Communication equipment and devices				
	2260.129 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Transmission, Other				
	2260.9 Accumulated Depreciation of Office equipment: Non-Regulated Activity				
	2270.12 Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Transmission				
	2270.9 Accumulated Depreciation of Furniture and fixtures used for Non-Regulated Activity				
	2280.121 Accumulated Depreciation of Passenger Vehicles: Electricity Regulated Activity, Transmission				
	2280.122 Accumulated Depreciation of Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Transmission				
	2280.123 Accumulated Depreciation of Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Transmission				
	2280.129 Accumulated Depreciation of Other Vehicles: Electricity Regulated Activity, Transmission				
	2280.9 Accumulated Depreciation of Vehicles used for Non-Regulated Activity				
	2285.12 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Transmission				
	2285.9 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity				
	2290.12 Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Transmission				
	2290.9 Accumulated Depreciation of Leasehold Improvement: Non-Regulated Activity				
	2310 LT notes receivable				

Table 6

Transmission - Trial Balance

Sta	Uscoa acc # & Name)	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
	2320 Receivables on Financial Lease				
	2330 Payments receivable for subscribed share				
	2340 LT Deferred Taxes				
	2390 Other LT Receivables				
	2410 Long-term marketable securities				
	2420 Long-term governmental securities				
	2430 Participant in other companies				
	2490 Other Long-term investments				
	2510.12 Licenses: Electricity Regulated Activity, Transmissior				
	2510.9 Licenses: Non-Regulated Activity				
	2520.12 Franchise: Electricity Regulated Activity, Transmissior				
	2520.9 Franchise: Non-Regulated Activity				
	2530.12 Patents: Electricity Regulated Activity, Transmissior				
	2530.9 Patents: Non-Regulated Activity				
	2540.12 Goodwill: Electricity Regulated Activity, Transmissior				
	2540.9 Goodwill: Non-Regulated Activity				
	2590.12 Other intangible assets: Electricity Regulated Activity, Transmissior				
	2590.9 Other intangible assets: Non-Regulated Activity				
	2610.12 Accumulated amortization of Licenses: Electricity Regulated Activity, Transmissior				
	2610.9 Accumulated amortization of Licenses: Non-Regulated Activity				
	2620.12 Accumulated amortization of Franchise: Electricity Regulated Activity, Transmissior				
	2620.9 Accumulated amortization of Franchise: Non-Regulated Activity				
	2630.12 Accumulated amortization of Patents: Electricity Regulated Activity, Transmissior				
	2630.9 Accumulated amortization of Patents: Non-Regulated Activity				
	2640 Accumulated amortization - Goodwill				
	2690.12 Accumulated amortization of Other intangible assets: Electricity Regulated Activity, Transmissior				
	2690.9 Accumulated amortization of Other intangible assets: Non-Regulated Activity				
	3110 Accounts payable - trade				
	3120 Advances received				
	3130 Wages and salaries payable				
	3140 Royalties				
	3150 Liability for fees, commissions				
	3160 Non-wage payables to company personnel				
	3170 Payables to subsidiaries				
	3190 Other short-term payables				
	3210 Short-term Loans				
	3220 Shareholders (partners) loans				
	3230 Current portion of long-term debt				
	3310 Profit tax payable				
	3320 Payroll taxes payable				
	3330 Added Tax (VAT) payable				
	3340 VAT recoverable (paid)				
	3350 Excise Tax payable				
	3360 Excise Tax paid				
	3370 Social insurance payable				
	3390 Other tax payables				
	3410 Accrued interest payable				
	3420 Dividends payable				
	3430 Warranties payable				
	3490 Other accrued expenses				
	4110 Bonds payable				
	4120 Notes payable				
	4130 Obligations under finance leases				
	4140 Long-term loans				
	4190 Other LT debt				
	4210 Deferred profit tax				
	4220 Other long-term liabilities				
	4310 Provisions for the retired benefits				
	4320 Other Provisions				
	4410 Deferred Income				
	5110 Ordinary shares, Capital Stock				
	5120 Privileged shares, Preferred Stock				
	5130 Treasury stock				
	5140 Additional Paid in Capital (issued capital) - Emissior				
	5150 Subscription to stock (shares)				
	5210 Owners Equity				
	5310 Undistributed retained earnings				
	5320 Periods Accumulated Losses				
	5330 Current period profit & loss				
	5410 Restricted Appropriations				
	5420 Asset Revaluation Adjustments				
	5430 Long-Term Investments Revaluation Adjustment				
	5490 Other reserves and financing				
	Income statement				
	6100.1211 Revenue				
	6100.1212 Adjustment				
	6110 Income from Sales				
	6120 Returns and discounts				
	6190 Other operating income				
	7110 Materials / purchased				
	7120 Direct Payroll				
	7130 Direct labor taxes and social insurance				
	7140 Indirect materials (purchased)				
	7150 Indirect Labor				
	7160 Indirect Labor Taxes and Benefits Expenses				
	7170 Depreciation and amortization				
	7180 Repair and Maintenance Costs				
	7185 Inventory adjustment				
	7190 Other Operating Expenses				
	7210 Sold / Purchased goods				
	7220 Returns/discounts				
	7290 Inventory adjustments				
	7310 Advertisement Expenses				
	7320 Salaries, wages and commissions expenses				
	7330 Accruals on salaries				

Table 6

Transmission - Trial Balance

Usco acc # & Name)	Starting Balance of the Period	Period Debt Movement	Period Credit Movement	Ending Balance of the Period
7340 Transportation and storage expenses				
7390 Other selling expenses				
7410 Salary and Wages Expenses				
7415 Social Insurance Expense				
7420 Operating Lease				
7425 Office supplies				
7430 Communication Expenses				
7435 Insurance				
7440 Repair				
7445 Computer Expenses				
7450 Consultation and Audit Fee				
7455 Depreciation and amortization				
7460 Bad debt expense				
7465 Other tax expenses				
7490 Other general expenses				
7500 12111 Direct Electricity Cost				
7500 12112 Payroll Cost				
7500 12113 Materials				
7500 12114 Outsource				
7500 12115 Utilities				
7500 12116 Operation lease (rent)				
7500 12117 Electricity Losses				
7500 12118 Depreciation				
7500 12119 Other				
7500 12121 Payroll Cost				
7500 12122 Supply, Communication & Utilities				
7500 12123 Business Trips, Trainings, Representative Expenses				
7500 12124 Depreciation, Repair & Rent				
7500 12125 Insurance, Consulting & Audit				
7500 12126 Bank Charges				
7500 12127 Other Taxes & Duties, Penalties & Charges				
7500 12128 Bad Debt				
7500 12129 Other				
8100 12 Income from Grants: Electricity Regulated Activity, Transmission				
8110 Interest Income				
8120 Income from dividends				
8130 Gain from non operating activities				
8190 Other non-operating income				
8200 12 Depreciation of Granted Assets: Electricity Regulated Activity, Transmissior				
8210 Interest Expense				
8220 Non-operating Loss				
8290 Other Non-operating Losses				
9110 Extraordinary gains				
9120 Extraordinary losses				
9210 Profit Tax				
Managerial Accounts				
7100 12111 Operation Cost on Personnel, 500 kV				
7100 12112 Operation Cost on Materials, 500 kV				
7100 12113 Operation Cost on Outsource, 500 kV				
7100 12114 Operation Cost on Electricity Consumed and Other Utilities, 500 kV				
7100 12115 Operation Cost on Operating Lease, 500 kV				
7100 12118 Depreciation Cost of 500 kV				
7100 12119 Operation Cost on Other, 500 kV				
7100 12121 Maintenance Cost on Personnel, 500 kV				
7100 12122 Maintenance Cost on Materials, 500 kV				
7100 12123 Maintenance Cost on Outsource, 500 kV				
7100 12124 Maintenance Cost on Electricity Consumed and Other Utilities, 500 kV				
7100 12125 Maintenance Cost on Operating Lease, 500 kV				
7100 12128 Depreciation Cost of 500 kV				
7100 12129 Maintenance Cost on Other, 500 kV				
7100 1213 Cost of Energy Losses, 500 kV				
7100 1219 Other Electricity Regulated Cost of Production (Services), 500 kV				
7100 12211 Operation Cost on Personnel, 400 kV				
7100 12212 Operation Cost on Materials, 400 kV				
7100 12213 Operation Cost on Outsource, 400 kV				
7100 12214 Operation Cost on Electricity Consumed and Other Utilities, 400 kV				
7100 12215 Operation Cost on Operating Lease, 400 kV				
7100 12218 Depreciation Cost of 400 kV				
7100 12219 Operation Cost on Other, 400 kV				
7100 12221 Maintenance Cost on Personnel, 400 kV				
7100 12222 Maintenance Cost on Materials, 400 kV				
7100 12223 Maintenance Cost on Outsource, 400 kV				
7100 12224 Maintenance Cost on Electricity Consumed and Other Utilities, 400 kV				
7100 12225 Maintenance Cost on Operating Lease, 400 kV				
7100 12228 Depreciation Cost of 400 kV				
7100 12229 Maintenance Cost on Other, 400 kV				
7100 1223 Cost of Energy Losses, 400 kV				
7100 1229 Other Electricity Regulated Cost of Production (Services), 400 kV				
7100 12311 Operation Cost on Personnel, 330 kV				
7100 12312 Operation Cost on Materials, 330 kV				
7100 12313 Operation Cost on Outsource, 330 kV				
7100 12314 Operation Cost on Electricity Consumed and Other Utilities, 330 kV				
7100 12315 Operation Cost on Operating Lease, 330 kV				
7100 12318 Depreciation Cost of 330 kV				
7100 12319 Operation Cost on Other, 330 kV				
7100 12321 Maintenance Cost on Personnel, 330 kV				
7100 12322 Maintenance Cost on Materials, 330 kV				
7100 12323 Maintenance Cost on Outsource, 330 kV				
7100 12324 Maintenance Cost on Electricity Consumed and Other Utilities, 330 kV				
7100 12325 Maintenance Cost on Operating Lease, 330 kV				
7100 12328 Depreciation Cost of 330 kV				
7100 12329 Maintenance Cost on Other, 330 kV				
7100 1233 Cost of Energy Losses, 330 kV				
7100 1239 Other Electricity Regulated Cost of Production (Services), 330 kV				
7100 12411 Operation Cost on Personnel, 220 kV				
7100 12412 Operation Cost on Materials, 220 kV				
7100 12413 Operation Cost on Outsource, 220 kV				
7100 12414 Operation Cost on Electricity Consumed and Other Utilities, 220 kV				
7100 12415 Operation Cost on Operating Lease, 220 kV				
7100 12418 Depreciation Cost of 220 kV				
7100 12419 Operation Cost on Other, 220 kV				

Table 6

Transmission - Trial Balance

Sta	Uscoa acc # & Name	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
	7100.12421 Maintenance Cost on Personnel, 220 kV				
	7100.12422 Maintenance Cost on Materials, 220 kV				
	7100.12423 Maintenance Cost on Outsource, 220 kV				
	7100.12424 Maintenance Cost on Electricity Consumed and Other Utilities, 220 kV				
	7100.12425 Maintenance Cost on Operating Lease, 220 kV				
	7100.12428 Depreciation Cost of 220 kV				
	7100.12429 Maintenance Cost on Other, 220 kV				
	7100.1243 Cost of Energy Losses, 220 kV				
	7100.1249 Other Electricity Regulated Cost of Production (Services), 220 kV				
	7100.12511 Operation Cost on Personnel, 110 kV				
	7100.12512 Operation Cost on Materials, 110 kV				
	7100.12513 Operation Cost on Outsource, 110 kV				
	7100.12514 Operation Cost on Electricity Consumed and Other Utilities, 110 kV				
	7100.12515 Operation Cost on Operating Lease, 110 kV				
	7100.12518 Depreciation Cost of 110 kV				
	7100.12519 Operation Cost on Other, 110 kV				
	7100.12521 Maintenance Cost on Personnel, 110 kV				
	7100.12522 Maintenance Cost on Materials, 110 kV				
	7100.12523 Maintenance Cost on Outsource, 110 kV				
	7100.12524 Maintenance Cost on Electricity Consumed and Other Utilities, 110 kV				
	7100.12525 Maintenance Cost on Operating Lease, 110 kV				
	7100.12528 Depreciation Cost of 110 kV				
	7100.12529 Maintenance Cost on Other, 110 kV				
	7100.1253 Cost of Energy Losses, 110 kV				
	7100.1259 Other Electricity Regulated Cost of Production (Services), 110 kV				
	7100.12611 Operation Cost on Personnel, 35 kV				
	7100.12612 Operation Cost on Materials, 35 kV				
	7100.12613 Operation Cost on Outsource, 35 kV				
	7100.12614 Operation Cost on Electricity Consumed and Other Utilities, 35 kV				
	7100.12615 Operation Cost on Operating Lease, 35 kV				
	7100.12618 Depreciation Cost of 35 kV				
	7100.12619 Operation Cost on Other, 35 kV				
	7100.12621 Maintenance Cost on Personnel, 35 kV				
	7100.12622 Maintenance Cost on Materials, 35 kV				
	7100.12623 Maintenance Cost on Outsource, 35 kV				
	7100.12624 Maintenance Cost on Electricity Consumed and Other Utilities, 35 kV				
	7100.12625 Maintenance Cost on Operating Lease, 35 kV				
	7100.12628 Depreciation Cost of 35 kV				
	7100.12629 Maintenance Cost on Other, 35 kV				
	7100.1263 Cost of Energy Losses, 35 kV				
	7100.1269 Other Electricity Regulated Cost of Production (Services), 35 kV				
	7100.12711 Operation Cost on Personnel, 6/10 kV and below				
	7100.12712 Operation Cost on Materials, 6/10 kV and below				
	7100.12713 Operation Cost on Outsource, 6/10 kV and below				
	7100.12714 Operation Cost on Electricity Consumed and Other Utilities, 6/10 kV and below				
	7100.12715 Operation Cost on Operating Lease, 6/10 kV and below				
	7100.12718 Depreciation Cost of 6/10 kV and below				
	7100.12719 Operation Cost on Other, 6/10 kV and below				
	7100.12721 Maintenance Cost on Personnel, 6/10 kV and below				
	7100.12722 Maintenance Cost on Materials, 6/10 kV and below				
	7100.12723 Maintenance Cost on Outsource, 6/10 kV and below				
	7100.12724 Maintenance Cost on Electricity Consumed and Other Utilities, 6/10 kV and below				
	7100.12725 Maintenance Cost on Operating Lease, 6/10 kV and below				
	7100.12728 Depreciation Cost of 6/10 kV and below				
	7100.12729 Maintenance Cost on Other, 6/10 kV and below				
	7100.1273 Cost of Energy Losses, 6/10 kV and below				
	7100.1279 Other Electricity Regulated Cost of Production (Services), 6/10 kV and below				
	7100.128 Cost of Regulated Electricity Services, Transmission Activities in Technical Services				
	7100.129 Cost of Regulated Electricity Services, Transmission Activities, Other				
	7400.1211 Payroll Cost of Administration				
	7400.1212 Operating Lease				
	7400.1213 Office supply				
	7400.1214 Communication				
	7400.1215 Utilities				
	7400.1216 Repair				
	7400.1217 Representative Expenses				
	7400.1218 Depreciation				
	7400.1219 Other Electricity Regulated Administration Expenses				
	7400.1221 Insurance				
	7400.1222 Consultation and Audit				
	7400.1223 Training				
	7400.1224 Bank charges and Fees				
	7400.1225 Business Trip				
	7400.1226 Bad dept				
	7400.1227 Other Taxes and Duties				
	7400.1228 Penalties and Charges				
	7400.1229 Other Electricity Regulated General Expenses				
	Transit				
	7700.21 Construction (Production) of New FA, Transmission				
	7700.22 Installation Costs of FA, Transmission				
	7700.23 Expenditures on FA in Operation, Transmissior				
	7700.24 Development (Production) of New Intangible LT Asset, Transmission				
	7700.25 Expenditures on Intangible LT Asset in Operation, Transmissior				

Table 7

Capital Expenditure Form

Company Name

Reporting Period

Submission Version

This form is filled for each capital asset constructed and/or created and become operating in the reporting period - Above 20 000 GEL

Accounting Code of the asset	PPE Code	Name of the Asset	Purpose	in-house construction / external

Please provide general description of the assets and its characteristics

Expense Breakdown by functionality	Labour		Materials and Supply		Fuel		Other Costs	Sub Total
	Quantity and dimension	Total Sum	Quantity and dimension	Total Sum	Quantity and dimension	Total Sum		
		100		100		20	20	240
Toatl								

Table 8

Transmission System Data Form

Company Name

Reporting Period

Submission Version

km of lines - underground

Km of underground lines by voltage

-
-
-
-
-

Km of overhead lines

-
-
-
-
-

Number of Power transformers (companies are encouraged to give farther subgroups if they wish to do so)

Table 10

Organizational Chart

Licensees have to provide organizational chart in this form

APPENDIX 3. DISTRIBUTION NETWORK REPORTING FORMS

Table of contents

License Type

Distribution Network

Financial Reports

Table 1	Income statement for regulatory purposes
Table 2	Statement of financial position for regulatory purposes
Table 3	PPE movement
Table 4	Regulatory Expense breakdown by nature
Table 5	Property plant and equipment breakdown by Plant assignments
Table 6	Trial Balance
Table 7	CAPEX Form

Non-financial Reports

Table 8	Transmission System Data
Table 9	Electricity production info - not applicable to distribution Network
Table 10	Organizational Chart
Table 11	Staff Information Form
Table 12	Vendor Reporting
Table 13	Affiliate transactions reporting

Table 1

Distribution Income Statement

	Prior Period Results	Reporting Period Results
6 Operating Income		
61 Operating Income		
6100 Operating Income		
6100.1 Income: EL, R.A.		
6100.13 Income: EL, R.A., DIS. (Network) Activities		
6110 Income from Sales		
6120 Returns and discounts		
6190 Other operating income		
7 Operating Expenses		
71 Cost of products sold (goods-producing and services industries)		
7110 Materials / purchased		
7120 Direct Payroll		
7130 Direct labor taxes and social insurance		
7140 Indirect materials (purchased)		
7150 Indirect Labor		
7160 Indirect Labor Taxes and Benefits Expenses		
7170 Depreciation and amortization		
7180 Repair and Maintenance Costs		
7185 Inventory adjustment		
7190 Other Operating Expenses		
72 Cost of Goods Sold (Trading Enterprises)		
7210 Sold / Purchased goods		
7220 Returns/discounts		
7290 Inventory adjustments		
73 Sales Expenses		
7310 Advertisement Expenses		
7320 Salaries, wages and commissions expenses		
7330 Accruals on salaries		
7340 Transportation and storage expenses		
7390 Other selling expenses		
74 General and administrative expenses		
7410 Salary and Wages Expenses		
7415 Social Insurance Expense		
7420 Operating Lease		
7425 Office supplies		
7430 Communication Expenses		
7435 Insurance		
7440 Repair		
7445 Computer Expenses		
7450 Consultation and Audit Fee		
7455 Depreciation and amortization		
7460 Bad debt expense		
7465 Other tax expenses		
7490 Other general expenses		
75 Total Operating Expenses for Regulated Activities		
7500 Total Operating Expenses for Regulated Activities		
7500.1 Operating Expenses for Electricity Regulated Activity		
7500.13 Operating Expenses for Electricity Regulated Distribution (Network) Activity		
8 Non-Operating Income and Expense		
81 Non-Operating income		
8100 Non-Operating income		
8100.1 Income from Grants: Electricity Regulated Activity		
8100.13 Income from Grants: Electricity Regulated Activity, Distribution (Network)		
8110 Interest Income		
8120 Income from dividends		
8130 Gain from non operating activities		
8190 Other non-operating income		
82 Non-Operating Expenses/Losses		
8200 Non-Operating Expenses/Losses		
8200.1 Depreciation of Granted Assets: Electricity Regulated Activity		
8200.13 Depreciation of Granted Assets: Electricity Regulated Activity, Distribution (Network)		
8210 Interest Expense		
8220 Non operating loss		
8290 Other nonoperating expenses		
9 Extraordinary Gains or Losses		
91 Extraordinary gains or losses		
9110 Extraordinary gains		
9120 Extraordinary losses		
92 Other Expenses		
9210 Profit Tax		

Table 2

Distribution (Network) - Statement of Financial Position (Balance Sheet)

	Starting Balance of the	Ending Balance of the Period
1 Current Assets		
11 Cash on Hand		
1110 Cash on Hand Local Currency		
1120 Cash on Hand Foreign Currency		
12 Cash in Bank		
1210 Bank - national currency (resident banks)		
1220 Bank - foreign currency (resident banks)		
1230 International Bank-foreign currency		
1290 Cash on other bank account		
13 ST Investments		
1310 Marketable securities		
1320 Government securities		
1330 Current portion of long-term investments		
1390 Other short-term investments		
14 ST Receivables		
1410 Accounts receivable - trade		
1410.1 Receivables for R.A.		
1410.2 Receivables for Non-R.A.		
1415 Allowance for doubtful debts		
1420 AR from subsidiaries		
1430 AR - employees		
1440 AR - officers and directors		
1450 AR - partn. on the loans issued		
1460 Payments receiv. from partn. for subscri		
1470 Current portion of long-term receivables		
1480 Prepayments to suppliers		
1485 Prepayments to custom-hose		
1490 Other short term receivables		
15 ST Notes Receivable		
1510 Notes receivable due within one year		
1520 The current portion of long-term notes		
16 Inventory		
1610 Goods		
1620 Materials and supplies		
1630 Semi-Products		
1635 Interim account		
1640 Finished products		
1690 Other inventory (fuel, tare)		
17 Prepaid expenses		
1710 Prepaid services		
1720 Prepaid lease		
1790 Prepaid other		
18 Accrued receivables		
1810 Accrued dividends receivable		
1820 Accrued interest receivable		
1890 Other accrued receivables		
19 Other Current Assets		
1910 Other Current Assets		
1910.1 Other Regulated Current Assets		
1910.2 Other Non-Regulated Current Assets		
2 Non-current Assets		
21 Fixed Assets		
2110 Land		
2110.1 Land: EL, R.A.		
2110.9 Land: Non-R.A.		
2120 Construction in progress		
2120.1 Construction in progress: EL, R.A.		
2120.9 Construction in progress: Non-R.A.		
2130 Buildings		
2130.1 Building: EL, R.A.		
2130.9 Buildings: Non-R.A.		
2140 Constructions		
2140.1 Constructions: EL, R.A.		
2140.9 Constructions: Non-R.A.		
2150 Machinery and equipment		
2150.1 Machinery and equipment: EL, R.A.		
2150.9 Machinery and equipment: Non-R.A.		
2155 Transferring assets		
2155.1 Transferring assets: EL, R.A.		
2155.9 Transferring assets: Non-R.A.		
2157 Contribution and Grants		
2157.1 Contribution and Grants: Electricity Regulated Activity		
2157.9 Contribution and Grants: Non-Regulated Activity		
2160 Office equipment		
2160.1 Office equipment: EL, R.A.		
2160.9 Office equipment: Non-R.A.		
2170 Furniture and fixtures		
2170.1 Furniture and fixtures: EL, R.A.		
2170.9 Furniture and fixtures used for Non-R.A.		
2180 Vehicles		
2180.1 Vehicles: EL, R.A.		
2180.13 Vehicles: EL, R.A., DIS (Network)		
2180.9 Vehicles used for Non-R.A.		
2185 Instruments and Other PPE in Operation		
2185.1 Instruments and Other Non-curr PPE in Operation: EL, R.A.		
2185.9 Instruments and Other Non-curr PPE in Operation: Non-R.A.		
2190 Leasehold Improvement		
2190.1 Leasehold Improvement: EL, R.A.		
2190.9 Leasehold Improvement: Non-R.A.		
2195 PPE Not in Operation (in warehouse)		
2195.1 Non-curr PPE Not in Operation (in warehouse): EL, R.A.		
2195.9 Non-curr PPE Not in Operation (in warehouse): Non-R.A.		

Table 2

Distribution (Network) - Statement of Financial Position (Balance Sheet)

	Starting Balance of the	Ending Balance of the Period
22 Depreciation of Fixed Assets		
2230 Accumulated depreciation - buildings		
2230.1 A.D. of Building: EL. R.A.		
2230.9 A.D. of Buildings used for Non-R.A.		
2240 Accumulated depreciation - constructions		
2240.1 A.D. of Constructions used for EL. R.A.		
2240.9 A.D. of Constructions used for Non-R.A.		
2250 Accumulated depreciation - machinery		
2250.1 A.D. of Machinery and equipment: EL. R.A.		
2250.9 A.D. of Machinery and equipment: Non-R.A.		
2255 Accumulated depreciation of Transferring assets		
2255.1 A.D. of Transferring assets: EL. R.A.		
2255.9 Transferring assets: Non-R.A.		
2257 Accumulated Depreciation of Contribution and Grants		
2257.1 A.D. of Contribution and Grants: Electricity Regulated Activity		
2257.9 A.D. of Contribution and Grants: Non-Regulated Activity		
2260 Accumulated depreciation-office equipment		
2260.1 A.D. of Office Equipment: EL. R.A.		
2260.9 A.D. of Office Equipment: Non-R.A.		
2270 Accumul. deprec.- furniture and fixtures		
2270.1 A.D. of Furniture and Fixtures: EL. R.A.		
2270.9 A.D. of Furniture and Fixtures: Non-R.A.		
2280 Accumulated depreciation - vehicles		
2280.1 A.D. of Vehicles: EL. R.A.		
2280.9 A.D. of Vehicles used for Non-R.A.		
2285 Accumulated depreciation of Instruments and Other PPE in Operation		
2285.1 A.D. of Instruments and Other Non-curr PPE in Operation: EL. R.A.		
2285.9 A.D. of Instruments and Other Non-curr PPE in Operation: Non-R.A.		
2290 Accumul. deprec.- Leasehold Improvement		
2290.1 A.D. of Leasehold Improvement used for EL. R.A.		
2290.9 A.D. of Leasehold Improvement used for Non-R.A.		
23 Long-Term Receivables		
2310 LT notes receivable		
2320 Receivables on Financial Lease		
2330 Payments receivable for subscribed share		
2340 LT Deferred Taxes		
2390 Other LT Receivables		
24 Long-Term Investments		
2410 Long-term marketable securities		
2420 Long-term governmental securities		
2430 Participant in other companies		
2490 Other Long-term investments		
25 Intangible Assets		
2510 Licenses		
2510.1 Licenses: EL. R.A.		
2510.9 Licenses: Non-R.A.		
2520 Franchise		
2520.1 Franchise: EL. R.A.		
2520.9 Franchise: Non-R.A.		
2530 Patents		
2530.1 Patents: EL. R.A.		
2530.9 Patents: Non-R.A.		
2540 Goodwill		
2540.1 Goodwill: EL. R.A.		
2540.9 Goodwill: Non-R.A.		
2590 Other intangible assets		
2590.1 Other I.A.: EL. R.A.		
2590.13 Other I.A.: EL. R.A. DIS. (Network)		
2590.9 Other I.A.: Non-R.A.		
26 Accumulated Amortization of Intangible Assets		
2610 Accumulated amortization - License		
2610.1 Acc. Am. of Licenses: EL. R.A.		
2610.9 Acc. Am. of Licenses: Non-R.A.		
2620 Accumulated amortization - Franchise		
2620.1 Acc. Am. of Franchise: EL. R.A.		
2620.9 Acc. Am. of Franchise: Non-R.A.		
2630 Accumulated amortization - Patents		
2630.1 Acc. Am. of Patents: EL. R.A.		
2630.9 Acc. Am. of Patents: Non-R.A.		
2640 Accumulated amortization - Goodwill		
2690 Accumulated amortization - other intangible Assets		
2690.1 Acc. Am. of Other I.A.: EL. R.A.		
2690.9 Acc. Am. of Other I.A.: Non-R.A.		

Table 2

Distribution (Network) - Statement of Financial Position (Balance Sheet)

	Starting Balance of the	Ending Balance of the Period
3 Current Liabilities		
31 Short term Payables		
3110 Accounts payable - trade		
3120 Advances received		
3130 Wages and salaries payable		
3140 Royalties		
3150 Liability for fees, commissions		
3160 Non-wage payables to company personnel		
3170 Payables to subsidiaries		
3190 Other short-term payables		
32 ST Short-Term Debt		
3210 Short-term Loans		
3220 Shareholders (partners) loans		
3230 Current portion of long-term debt		
33 Taxes Payable		
3310 Profit tax payable		
3320 Payroll taxes payable		
3330 Added Tax (VAT) payable		
3340 VAT recoverable (paid)		
3350 Excise Tax payable		
3360 Excise Tax paid		
3370 Social insurance payable		
3390 Other tax payables		
34 Accrued Liabilities		
3410 Accrued interest payable		
3420 Dividends payable		
3430 Warranties payable		
3490 Other accrued expenses		
4 Non-current Liabilities		
41 LT Debt		
4110 Bonds payable		
4120 Notes payable		
4130 Obligations under finance leases		
4140 Long-term loans		
4190 Other LT debt		
42 Deferred taxes and other LT Liabilities		
4210 Deferred profit tax		
4220 Other long-term liabilities		
43 Provisions		
4310 Provisions for the retired benefites		
4320 Other Provisions		
44 Deferred Income		
4410 Deferred Income		
5 Equity		
51 Share (Chartered) Capital, Capital Stock		
5110 Ordinary shares, Capital Stock		
5120 Privileged shares, Preferred Stock		
5130 Treasury stock		
5140 Additional Paid in Capital (issued capital)		
5150 Subscription to stock (shares)		
52 Owners Equity (stateless societies with limited financial liability)		
5210 Owners Equity		
53 Profit/Losses		
5310 Undistributed retained earnings		
5320 Periods Accumulated Losses		
5330 Current period profit & loss		
54 Reserves and Financing		
5410 Restricted Appropriations		
5420 Asset Revaluation Adjustments		
5430 Long-Term Investments Revaluation Adjustment		
5490 Other reserves and financing		

Table 3

PPE Movement Form

Company Name

Reporting Period

Submission Version

Accounting Code of the PPE Group (four digit)	Name of the group	Historical Cost at the Beginning of Period	Accumulated Depreciation at the Beginning of	Any other Movments by the beginning of the Period	net book value at the beginning of period	Additions	retirement	Impairment	Depreciable Amount	Depreciation Expense of the reporting Period	Net book value at the end of period	Depr. Rate	Salvage Value	Deprecation Method	Average Aging of Group
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
2110	Land				0				0	0	0				
2120	Construction in progress	150	40	10	100	50	40	20	70	7	63	10%	20	Straight Line	
2130	Buildings														
2140	Constructions														
2150	Machinery and equipment														
2155	Transferring assets														
2157	Contribution and Grants														
2160	Office equipment														
2170	Furniture and fixtures														
2180	Vehicles														
2185	Instruments and Other PPE in Operation														
2190	Leasehold Improvement														
2195	PPE Not in Operation (in warehouse														
2510	Licenses														
2520	Franchise														
2530	Patents														
2540	Goodwill														
2590	Other intangible assets														
Total															

Yellow cells are examples

Table 4

Distribution (Network) Regulatory Expense Break Down

	Prior Period Results	Reporting Period Results
7 Operating Expenses		
7.1 Cost of products sold (goods-producing and services industries)		
7100 Cost of products sold (goods-producing and services industries)		
7100.1 Cost of Production (Services) of Electricity /Regulated Activities		
7100.13 Cost of Regulated Electricity Services, Distribution Activities (Network)		
7100.131 Cost of Regulated Electricity Services, Distribution (Network) 110 kV		
7100.1311 Operation Cost, 110 kV		
7100.13111 Operation Cost on Personnel, 110 kV		
7100.13112 Operation Cost on Materials, 110 kV		
7100.13113 Operation Cost on Outsource, 110 kV		
7100.13114 Operation Cost on Electricity Consumed and Other Utilities, 110 kV		
7100.13115 Operation Cost on Operating Lease, 110 kV		
7100.13118 Depreciation Cost of 110 kV		
7100.13119 Operation Cost on Other, 110 kV		
7100.1312 Maintenance Cost, 110 kV		
7100.13121 Maintenance Cost on Personnel, 110 kV		
7100.13122 Maintenance Cost on Materials, 110 kV		
7100.13123 Maintenance Cost on Outsource, 110 kV		
7100.13124 Maintenance Cost on Electricity Consumed and Other Utilities, 110 kV		
7100.13125 Maintenance Cost on Operating Lease, 110 kV		
7100.13128 Depreciation Cost of 110 kV		
7100.13129 Maintenance Cost on Other, 110 kV		
7100.1313 Cost of Energy Losses, 110 kV		
7100.1319 Other Electricity Regulated Cost of Production (Services), 110 kV		
7100.132 Cost of Regulated Electricity Services, Distribution (Network) 35 kV		
7100.1321 Operation Cost, 35 kV		
7100.13211 Operation Cost on Personnel, 35 kV		
7100.13212 Operation Cost on Materials, 35 kV		
7100.13213 Operation Cost on Outsource, 35 kV		
7100.13214 Operation Cost on Electricity Consumed and Other Utilities, 35 kV		
7100.13215 Operation Cost on Operating Lease, 35 kV		
7100.13218 Depreciation Cost of 35 kV		
7100.13219 Operation Cost on Other, 35 kV		
7100.1322 Maintenance Cost, 35 kV		
7100.13221 Maintenance Cost on Personnel, 35 kV		
7100.13222 Maintenance Cost on Materials, 35 kV		
7100.13223 Maintenance Cost on Outsource, 35 kV		
7100.13224 Maintenance Cost on Electricity Consumed and Other Utilities, 35 kV		
7100.13225 Maintenance Cost on Operating Lease, 35 kV		
7100.13228 Depreciation Cost of 35 kV		
7100.13229 Maintenance Cost on Other, 35 kV		
7100.1323 Cost of Energy Losses, 35 kV		
7100.1329 Other Electricity Regulated Cost of Production (Services), 35 kV		
7100.133 Cost of Regulated Electricity Services, Distribution (Network) 10 kV		
7100.1331 Operation Cost, 10 kV		
7100.13311 Operation Cost on Personnel, 10 kV		
7100.13312 Operation Cost on Materials, 10 kV		
7100.13313 Operation Cost on Outsource, 10 kV		
7100.13314 Operation Cost on Electricity Consumed and Other Utilities, 10 kV		
7100.13315 Operation Cost on Operating Lease, 10 kV		
7100.13318 Depreciation Cost of 10 kV		
7100.13319 Operation Cost on Other, 10 kV		
7100.1332 Maintenance Cost, 10 kV		
7100.13321 Maintenance Cost on Personnel, 10 kV		
7100.13322 Maintenance Cost on Materials, 10 kV		
7100.13323 Maintenance Cost on Outsource, 10 kV		
7100.13324 Maintenance Cost on Electricity Consumed and Other Utilities, 10 kV		
7100.13325 Maintenance Cost on Operating Lease, 10 kV		
7100.13328 Depreciation Cost of 10 kV		
7100.13329 Maintenance Cost on Other, 10 kV		
7100.1333 Cost of Energy Losses, 10 kV		
7100.1339 Other Electricity Regulated Cost of Production (Services), 10 kV		
7100.134 Cost of Regulated Electricity Services, Distribution (Network) 6 kV		
7100.1341 Operation Cost, 6 kV		
7100.13411 Operation Cost on Personnel, 6 kV		
7100.13412 Operation Cost on Materials, 6 kV		
7100.13413 Operation Cost on Outsource, 6 kV		
7100.13414 Operation Cost on Electricity Consumed and Other Utilities, 6 kV		
7100.13415 Operation Cost on Operating Lease, 6 kV		
7100.13418 Depreciation Cost of 6 kV		
7100.13419 Operation Cost on Other, 6 kV		
7100.1342 Maintenance Cost, 6 kV		
7100.13421 Maintenance Cost on Personnel, 6 kV		
7100.13422 Maintenance Cost on Materials, 6 kV		
7100.13423 Maintenance Cost on Outsource, 6 kV		
7100.13424 Maintenance Cost on Electricity Consumed and Other Utilities, 6 kV		
7100.13425 Maintenance Cost on Operating Lease, 6 kV		
7100.13428 Depreciation Cost of 6 kV		
7100.13429 Maintenance Cost on Other, 6 kV		
7100.1343 Cost of Energy Losses, 6 kV		
7100.1349 Other Electricity Regulated Cost of Production (Services), 6 kV		

Table 4

Distribution (Network) Regulatory Expense Break Down

	Prior Period Results	Reporting Period Results
7100.135 Cost of Regulated Electricity Services, Distribution (Network) 220/380 V		
7100.1351 Operation Cost, 220/380 V		
7100.13511 Operation Cost on Personnel, 220/380 V		
7100.13512 Operation Cost on Materials, 220/380 V		
7100.13513 Operation Cost on Outsource, 220/380 V		
7100.13514 Operation Cost on Electricity Consumed and Other Utilities, 220/380 V		
7100.13515 Operation Cost on Operating Lease, 220/380 V		
7100.13518 Depreciation Cost of 220/380 V		
7100.13519 Operation Cost on Other, 220/380 V		
7100.1352 Maintenance Cost, 220/380 V		
7100.13521 Maintenance Cost on Personnel, 220/380 V		
7100.13522 Maintenance Cost on Materials, 220/380 V		
7100.13523 Maintenance Cost on Outsource, 220/380 V		
7100.13524 Maintenance Cost on Electricity Consumed and Other Utilities, 220/380 V		
7100.13525 Maintenance Cost on Operating Lease, 220/380 V		
7100.13528 Depreciation Cost of 220/380 V		
7100.13529 Maintenance Cost on Other, 220/380 V		
7100.1353 Cost of Energy Losses, 220/380 V		
7100.1359 Other Electricity Regulated Cost of Production (Services), 220/380 V		
7100.137 Cost of Regulated Electricity Services, Distribution (Network), Distribution Dispatch Services		
7100.1371 Operation Cost, Distribution Dispatch Services		
7100.13711 Operation Cost on Personnel, Distribution Dispatch Services		
7100.13712 Operation Cost on Materials, Distribution Dispatch Services		
7100.13713 Operation Cost on Outsource, Distribution Dispatch Services		
7100.13714 Operation Cost on Electricity Consumed and Other Utilities, Distribution Dispatch Services		
7100.13715 Operation Cost on Operating Lease, Distribution Dispatch Services		
7100.13718 Depreciation Cost of Distribution Dispatch Services		
7100.13719 Operation Cost on Other, Distribution Dispatch Services		
7100.1372 Maintenance Cost, Distribution Dispatch Services		
7100.13721 Maintenance Cost on Personnel, Distribution Dispatch Services		
7100.13722 Maintenance Cost on Materials, Distribution Dispatch Services		
7100.13723 Maintenance Cost on Outsource, Distribution Dispatch Services		
7100.13724 Maintenance Cost on Electricity Consumed and Other Utilities, Distribution Dispatch Services		
7100.13725 Maintenance Cost on Operating Lease, Distribution Dispatch Services		
7100.13728 Depreciation Cost of Distribution Dispatch Services		
7100.13729 Maintenance Cost on Other, Distribution Dispatch Services		
7100.1373 Cost of Energy Losses, Distribution Dispatch Services		
7100.1379 Other Electricity Regulated Cost of Production (Services), Distribution Dispatch Services		
7100.138 Cost of Regulated Electricity Services, Distribution (Network), Technical Services		
7100.139 Cost of Regulated Electricity Services, Distribution (Network), Other		
74 General and administrative expenses		
7400 General and administrative expenses		
7400.1 General & Administration Expenses for Electricity Regulated Activities		
7400.13 General & Administration Costs of Electricity Regulated Distribution (Network) Activities		
7400.131 Administration Expenses of Electricity Regulated Distribution (Network) Activities		
7400.1311 Payroll Cost of Administration		
7400.1312 Operating Lease		
7400.1313 Office Supply		
7400.1314 Communication		
7400.1315 Utilities		
7400.1316 Repair		
7400.1317 Representative Expenses		
7400.1318 Depreciation		
7400.1319 Other Electricity Regulated Administration Expenses		
7400.132 General Costs of Electricity Regulated Distribution (Network) Activities		
7400.1321 Insurance		
7400.1322 Consultation and Audit		
7400.1323 Training		
7400.1324 Bank charges and Fees		
7400.1325 Business Trip		
7400.1326 Bad dept		
7400.1327 Other Taxes and Duties		
7400.1328 Penalties and Charges		
7400.1329 Other Electricity Regulated General Expenses		

Table 5

Distribution Network Plant Assignment

	Prior Period Results	Reporting Period Results
CIP Distribution (Network)		
2120.13 Construction in progress: EL, R.A., DIS (Network)		
Distribution (Network) General Plant		
2110.138 Land: EL, R.A., DIS (Network) Technical Service		
2110.139 Land: EL, R.A., DIS (Network) Administrato		
2130.138 Building: EL, R.A., DIS (Network) Technical Service		
2230.138 A.D. of Building: EL, R.A., DIS (Network) Technical Service		
2130.139 Building: EL, R.A., DIS (Network) Administrato		
2230.139 A.D. of Building: EL, R.A., DIS (Network) Administrato		
2140.138 Construction: EL, R.A., DIS (Network) Technical Service		
2240.138 A.D. of Construction: EL, R.A., TR, Technical Service		
2140.139 Construction: EL, R.A., DIS (Network) Administrato		
2240.139 A.D. of Construction: EL, R.A., TR, Administrato		
2150.138 Technical Services Machinery and equipment: EL, R.A., DIS (Network)		
2250.138 A.D. of Technical Services Machinery and equipment: EL, R.A., DIS (Network)		
2150.139 Other Machinery and equipment: EL, R.A., DIS (Network)		
2250.139 A.D. of Other Machinery and equipment: EL, R.A., DIS (Network)		
2155.138 Technical Services Transferring assets: EL, R.A., DIS (Network)		
2255.138 A.D. of Technical Services Transferring assets: EL, R.A., DIS (Network)		
2155.139 Other Transferring assets: EL, R.A., DIS (Network)		
2255.139 A.D. of Other Transferring assets: EL, R.A., DIS (Network)		
2160.131 Office equipment: EL, R.A., DIS (Network), Computers and peripheral hardwa		
2260.131 A.D. of Office equipment: EL, R.A., DIS (Network), Computers and peripheral hardwa		
2160.132 Office equipment: EL, R.A., DIS (Network), Communication equipment and devic		
2260.132 A.D. of Office equipment: EL, R.A., DIS (Network), Communication equipment and devic		
2160.139 Office equipment: EL, R.A., DIS (Network), Other		
2260.139 A.D. of Office equipment: EL, R.A., DIS (Network), Other		
2170.13 Furniture and fixtures: EL, R.A., DIS (Network)		
2270.13 A.D. of Furniture and fixtures: EL, R.A., DIS (Network)		
2180.131 Passenger Vehicles: EL, R.A., DIS (Network)		
2280.131 A.D. of Passenger Vehicles: EL, R.A., DIS (Network)		
2180.132 Trucks, Cranes, and other Heavy Vehicles: EL, R.A., DIS (Network)		
2280.132 A.D. of Trucks, Cranes, and other Heavy Vehicles: EL, R.A., DIS (Network)		
2180.133 Mobile Laboratories and other Special Vehicles: EL, R.A., DIS (Network)		
2280.133 A.D. of Mobile Laboratories and other Special Vehicles: EL, R.A., DIS (Network)		
2180.139 Other Vehicles: EL, R.A., DIS (Network)		
2280.139 A.D. of Other Vehicles: EL, R.A., DIS (Network)		
2185.13 Instruments and Other Non-curr PPE in Operation: EL, R.A., DIS (Network)		
2285.13 A.D. of Instruments and Other Non-curr PPE in Operation: EL, R.A., DIS (Network)		
Distribution (Network) Dispatch Plant		
2110.137 Land: EL, R.A., DIS (Network) - DIS Dispatch		
2130.137 Building: EL, R.A., DIS (Network) of DIS Dispatch		
2230.137 A.D. of Building: EL, R.A., DIS (Network) of DIS Dispatch		
2140.137 Construction: EL, R.A., DIS (Network) of DIS Dispatch		
2240.137 A.D. of Construction: EL, R.A., TR, of DIS Dispatch		
2150.137 DIS Dispatch Machinery and equipment: EL, R.A., DIS (Network)		
2250.137 A.D. of DIS Dispatch Machinery and equipment: EL, R.A., DIS (Network)		
2155.1371 DIS (Network) Dispatch: OHL		
2255.1371 A.D. of DIS Dispatch: OHL (Network) OHL		
2155.1372 DIS (Network) Dispatch: Cable Line		
2255.1372 A.D. of DIS Dispatch: Cable Line (Network) Cable Line		
2155.1373 DIS (Network) Dispatch: Optic Cable		
2255.1373 A.D. of DIS Dispatch: Optic Cable (Network) Optic Cable		
2155.1374 DIS (Network) Dispatch: Other Communication Line		
2255.1374 A.D. of DIS Dispatch: Other Communication Line (Network) Other Communication Line		
2155.1379 DIS (Network) Dispatch: Other DIS (Network) asset		
2255.1379 A.D. of DIS Dispatch: Other DIS (Network) Other Transferring Asset		
Distribution (Network) Plant 6 and below kV		
2110.134 Land: EL, R.A., DIS (Network) of 6 kV		
2130.134 Building: EL, R.A., DIS (Network) of 6 kV		
2230.134 A.D. of Building: EL, R.A., DIS (Network) of 6 kV		
2140.134 Construction: EL, R.A., DIS (Network) of 6 kV		
2240.134 A.D. of Construction: EL, R.A., TR, of 6 kV		
2150.1341 6 kV DIS (Network) Substation		
2250.1341 A.D. of 6 kV DIS (Network) Substation		
2150.1342 6 kV DIS (Network) Automation and Relay Protectio		
2250.1342 A.D. of 6 kV DIS (Network) Automation and Relay Protectio		
2150.1343 6 kV DIS (Network) Metering		
2250.1343 A.D. of 6 kV DIS (Network) Metering		
2150.1344 6 kV DIS (Network) Optic Communicatio		
2250.1344 A.D. of 6 kV DIS (Network) Optic Communicatio		
2150.1345 6 kV DIS (Network) Other Communicatio		
2250.1345 A.D. of 6 kV DIS (Network) Other Communicatio		
2150.1349 6 kV DIS (Network) Other		
2250.1349 A.D. of 6 kV DIS (Network) Other		
2155.1341 6 kV DIS (Network) OHL		
2255.1341 A.D. of 6 kV DIS (Network) OHL		
2155.1342 6 kV DIS (Network) Cable Line		
2255.1342 A.D. of 6 kV DIS (Network) Cable Line		
2155.1343 6 kV DIS (Network) Optic Cable		
2255.1343 A.D. of 6 kV DIS (Network) Optic Cable		
2155.1344 6 kV DIS (Network) Other Communication Line		
2255.1344 A.D. of 6 kV DIS (Network) Other Communication Line		
2155.1349 6 kV Other DIS (Network) asset		
2255.1349 A.D. of 6 kV DIS (Network) Other Transferring Asset		

Table 5

Distribution Network Plant Assignment

	Prior Period Results	Reporting Period Results
Distribution (Network) Plant 0.4 kV		
2110 135 Land: EL, R.A., DIS. (Network) of 220/380 kV		
2130 135 Building: EL, R.A., DIS. (Network) of 220/380 V		
2230 135 A.D. of Building: EL, R.A., DIS. (Network) of 220/380 V		
2140 135 Construction: EL, R.A., DIS. (Network) of 220/380 V		
2240 135 A.D. of Construction: EL, R.A., TR. of 220/380 V		
2150 1351 220/380 V DIS. (Network) Substation		
2250 1351 A.D. of 220/380 V DIS. (Network) Substation		
2150 1352 220/380 V DIS. (Network) Automation and Relay Protection		
2250 1352 A.D. of 220/380 V DIS. (Network) Automation and Relay Protection		
2150 1353 220/380 V DIS. (Network) Metering		
2250 1353 A.D. of 220/380 V DIS. (Network) Metering		
2150 1354 220/380 V DIS. (Network) Optic Communication		
2250 1354 A.D. of 220/380 V DIS. (Network) Optic Communication		
2150 1355 220/380 V DIS. (Network) Other Communication		
2250 1355 A.D. of 220/380 V DIS. (Network) Other Communication		
2150 1359 220/380 V DIS. (Network) Other		
2250 1359 A.D. of 220/380 V DIS. (Network) Other		
2155 1351 220/380 V DIS. (Network) OHL		
2255 1351 A.D. of 220/380 V DIS. (Network) OHL		
2155 1352 220/380 V DIS. (Network) Cable Line		
2255 1352 A.D. of 220/380 V DIS. (Network) Cable Line		
2155 1353 220/380 V DIS. (Network) Optic Cable		
2255 1353 A.D. of 220/380 V DIS. (Network) Optic Cable		
2155 1354 220/380 V DIS. (Network) Other Communication Line		
2255 1354 A.D. of 220/380 V DIS. (Network) Other Communication Line		
2155 1359 220/380 V DIS. (Network) Other DIS. (Network) asset		
2255 1359 A.D. of 220/380 V DIS. (Network) Other Transferring Asset		
Distribution (Network) Plant 10 kV		
2110 133 Land: EL, R.A., DIS. (Network) of 10 kV		
2130 133 Building: EL, R.A., DIS. (Network) of 10 kV		
2230 133 A.D. of Building: EL, R.A., DIS. (Network) of 10 kV		
2140 133 Construction: EL, R.A., DIS. (Network) of 10 kV		
2240 133 A.D. of Construction: EL, R.A., TR. of 10 kV		
2150 1331 10 kV DIS. (Network) Substation		
2250 1331 A.D. of 10 kV DIS. (Network) Substation		
2150 1332 10 kV DIS. (Network) Automation and Relay Protection		
2250 1332 A.D. of 10 kV DIS. (Network) Automation and Relay Protection		
2150 1333 10 kV DIS. (Network) Metering		
2250 1333 A.D. of 10 kV DIS. (Network) Metering		
2150 1334 10 kV DIS. (Network) Optic Communication		
2250 1334 A.D. of 10 kV DIS. (Network) Optic Communication		
2150 1335 10 kV DIS. (Network) Other Communication		
2250 1335 A.D. of 10 kV DIS. (Network) Other Communication		
2150 1339 10 kV DIS. (Network) Other		
2250 1339 A.D. of 10 kV DIS. (Network) Other		
2155 1329 35 kV Other DIS. (Network) asset		
2255 1329 A.D. of 35 kV DIS. (Network) Other Transferring Asset		
2155 1331 10 kV DIS. (Network) OHL		
2255 1331 A.D. of 10 kV DIS. (Network) OHL		
2155 1332 10 kV DIS. (Network) Cable Line		
2255 1332 A.D. of 10 kV DIS. (Network) Cable Line		
2155 1333 10 kV DIS. (Network) Optic Cable		
2255 1333 A.D. of 10 kV DIS. (Network) Optic Cable		
2155 1334 10 kV DIS. (Network) Other Communication Line		
2255 1334 A.D. of 10 kV DIS. (Network) Other Communication Line		
2155 1339 10 kV Other DIS. (Network) asset		
2255 1339 A.D. of 10 kV DIS. (Network) Other Transferring Asset		
Distribution (Network) Plant 110 kV		
2110 131 Land: EL, R.A., DIS. (Network) of 110 kV		
2130 131 Building: EL, R.A., DIS. (Network) of 110 kV		
2230 131 A.D. of Building: EL, R.A., DIS. (Network) of 110 kV		
2140 131 Construction: EL, R.A., DIS. (Network) of 110 kV		
2240 131 A.D. of Construction: EL, R.A., TR. of 110 kV		
2150 1311 110 kV DIS. (Network) (Substation) equipment		
2250 1311 A.D. of 110 kV DIS. (Network) Substation		
2150 1312 110 kV DIS. (Network) Automation and Relay Protection		
2250 1312 A.D. of 110 kV DIS. (Network) Automation and Relay Protection		
2150 1313 110 kV DIS. (Network) Metering		
2250 1313 A.D. of 110 kV DIS. (Network) Metering		
2150 1314 110 kV DIS. (Network) Optic Communication		
2250 1314 A.D. of 110 kV DIS. (Network) Optic Communication		
2150 1315 110 kV DIS. (Network) Other Communication		
2250 1315 A.D. of 110 kV DIS. (Network) Other Communication		
2150 1319 110 kV DIS. (Network) Other		
2250 1319 A.D. of 110 kV DIS. (Network) Other		
2155 1311 110 kV DIS. (Network) OHL		
2255 1311 A.D. of 110 kV DIS. (Network) OHL		
2155 1312 110 kV DIS. (Network) Cable Line		
2255 1312 A.D. of 110 kV DIS. (Network) Cable Line		
2155 1313 110 kV DIS. (Network) Optic Cable		
2255 1313 A.D. of 110 kV DIS. (Network) Optic Cable		
2155 1314 110 kV DIS. (Network) Other Communication Line		
2255 1314 A.D. of 110 kV DIS. (Network) Other Communication Line		
2155 1319 110 kV Other DIS. (Network) asset		
2255 1319 A.D. of 110 kV DIS. (Network) Other Transferring Asset		

Table 5

Distribution Network Plant Assignment

	Prior Period Results	Reporting Period Results
Distribution (Network) Plant 35 kV		
2110.132 Land: EL, R.A., DIS. (Network) of 35 kV		
2130.132 Building: EL, R.A., DIS. (Network) of 35 kV		
2230.132 A.D. of Building: EL, R.A., DIS. (Network) of 35 kV		
2140.132 Construction: EL, R.A., DIS. (Network) of 35 kV		
2240.132 A.D. of Construction: EL, R.A., TR. of 35 kV		
2150.1321 35 kV DIS. (Network) Substations		
2250.1321 A.D. of 35 kV DIS. (Network) Substation		
2150.1322 35 kV DIS. (Network) Automation and Relay Protection		
2250.1322 A.D. of 35 kV DIS. (Network) Automation and Relay Protection		
2150.1323 35 kV DIS. (Network) Metering		
2250.1323 A.D. of 35 kV DIS. (Network) Metering		
2150.1324 35 kV DIS. (Network) Optic Communication		
2250.1324 A.D. of 35 kV DIS. (Network) Optic Communication		
2150.1325 35 kV DIS. (Network) Other Communication		
2250.1325 A.D. of 35 kV DIS. (Network) Other Communication		
2150.1329 35 kV DIS. (Network) Other		
2250.1329 A.D. of 35 kV DIS. (Network) Other		
2155.1321 35 kV DIS. (Network) OHL		
2255.1321 A.D. of 35 kV DIS. (Network) OHL		
2155.1322 35 kV DIS. (Network) Cable Line		
2255.1322 A.D. of 35 kV DIS. (Network) Cable Line		
2155.1323 35 kV DIS. (Network) Optic Cable		
2255.1323 A.D. of 35 kV DIS. (Network) Optic Cable		
2155.1324 35 kV DIS. (Network) Other Communication Line		
2255.1324 A.D. of 35 kV DIS. (Network) Other Communication Line		
Distribution (Network) Regulated PP&E held for future use		
2195.13 Non-curr PPE Not in Operation (in warehouse): EL, R.A., DIS. (Network)		
Non Regulated		
2110.9 Land: Non-R.A.		
2120.9 Construction in progress: Non-R.A.		
2130.9 Buildings: Non-R.A.		
2230.9 A.D. of Buildings used for Non-R.A.		
2140.9 Constructions: Non-R.A.		
2240.9 A.D. of Constructions used for Non-R.A.		
2150.9 Machinery and equipment: Non-R.A.		
2250.9 A.D. of Machinery and equipment: Non-R.A.		
2155.9 Transferring assets: Non-R.A.		
2255.9 Transferring assets: Non-R.A.		
2157.9 Contribution and Grants: Non-Regulated Activity		
2257.9 A.D. of Contribution and Grants: Non-Regulated Activity		
2160.9 Office equipment: Non-R.A.		
2260.9 A.D. of Office Equipment: Non-R.A.		
2170.9 Furniture and fixtures used for Non-R.A.		
2270.9 A.D. of Furniture and Fixtures: Non-R.A.		
2180.9 Vehicles used for Non-R.A.		
2280.9 A.D. of Vehicles used for Non-R.A.		
2185.9 Instruments and Other Non-curr PPE in Operation: Non-R.A.		
2285.9 A.D. of Instruments and Other Non-curr PPE in Operation: Non-R.A.		
2190.9 Leasehold Improvement: Non-R.A.		
2290.9 A.D. of Leasehold Improvement used for Non-R.A.		
2195.9 Non-curr PPE Not in Operation (in warehouse): Non-R.A.		
Distribution (Network) Plant*		
2157.1311 Distribution (Network) Assets financed by third parties: Initial Value (Value paid by third party)		
2257.1311 A.D. of Distribution (Network) Assets financed by third parties: Initial Value (Value paid by third party)		
2157.1312 Distribution (Network) Assets financed by third parties: Initial Value (Value paid by customer)		
2257.1312 A.D. of Distribution (Network) Assets financed by third parties: Initial Value (Value paid by customer)		
2157.1313 Distribution (Network) Assets financed by third parties: Initial Value (Value paid by company)		
2257.1313 A.D. of Distribution (Network) Assets financed by third parties: Initial Value (Value paid by company)		
2157.1314 Distribution (Network) Assets financed by third parties: Overhaul, Renovation, and other upgrade		
2257.1314 A.D. of Distribution (Network) Assets financed by third parties: Overhaul, Renovation, and other upgrade		
Distribution (Network) Plant		
2157.1321 Distribution (Network) Connection Assets financed by customers: Initial Value (Value paid by customer)		
2257.1321 A.D. of Distribution (Network) Connection Assets financed by customers: Initial Value (Value paid by customer)		
2157.1322 Distribution (Network) Connection Assets financed by customers: Initial Value (Value not paid by customer)		
2257.1322 A.D. of Distribution (Network) Connection Assets financed by customers: Initial Value (Value not paid by customer)		
2157.1323 Distribution (Network) Connection Assets financed by customers: Overhaul, Renovation, and other Capital Rep		
2257.1323 A.D. of Distribution (Network) Connection Assets financed by customers: Overhaul, Renovation, and other Capital Rep		
Distribution (Network) /General Plant*		
2190.13 Leasehold Improvement: EL, R.A., DIS. (Network)		
2290.13 A.D. of Leasehold Improvement: EL, R.A., DIS. (Network)		

Table 6

Distribution Network - Trial Balance

Line / Code # & Name	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
Balance Sheet				
1110 Cash on Hand Local Currency				
1120 Cash on Hand Foreign Currency				
1210 Bank - national currency (resident banks)				
1220 Bank - foreign currency (resident banks)				
1230 International Bank-foreign currency				
1290 Cash on other bank account				
1310 Marketable securities				
1320 Government securities				
1330 Current portion of long-term investments				
1390 Other short-term investments				
1410 12 Reserves for Regulated TR Service				
1410 13 Reserves for Regulated DIS (Network) Service				
1410 2 Reserves for Non-R.A.				
1415 Allowance for doubtful debts				
1420 AR from subsidiaries				
1430 AR - employees				
1440 AR - officers and directors				
1450 AR - partner on the loans issued				
1460 Payments receiv. from partner for subscribed				
1470 Current portion of long-term receivables				
1480 Prepayments to suppliers				
1485 Prepayments to custom-fee				
1490 Other short-term receivables				
1510 Notes receivable due within one year				
1520 The current portion of long-term notes				
1610 Goods				
1620 Materials and supplies				
1630 Semi-Products				
1635 Intrans account				
1640 Finished products				
1660 Other inventory (fuel, fuel)				
1710 Prepaid services				
1720 Prepaid lease				
1730 Prepaid other				
1810 Accrued dividends receivable				
1820 Accrued interest receivable				
1890 Other accrued receivables				
1910 1 Other Regulated Current Assets				
1910 2 Other Non-Regulated Current Assets				
2110 121 Land- EL, R.A., TR, of 500 kV				
2110 122 Land- EL, R.A., TR, of 400 kV				
2110 123 Land- EL, R.A., TR, of 330 kV				
2110 124 Land- EL, R.A., TR, of 220 kV				
2110 125 Land- EL, R.A., TR, of 110 kV				
2110 126 Land- EL, R.A., TR, of 35 kV				
2110 127 Land- EL, R.A., TR, of 6/10 and below kV				
2110 128 Land- EL, R.A., TR, Technical Services				
2110 129 Land- EL, R.A., TR, Administration				
2110 131 Land- EL, R.A., DIS, (Network) of 110 kV				
2110 132 Land- EL, R.A., DIS, (Network) of 35 kV				
2110 133 Land- EL, R.A., DIS, (Network) of 10 kV				
2110 134 Land- EL, R.A., DIS, (Network) of 6 kV				
2110 135 Land- EL, R.A., DIS, (Network) of 220/380 kV				
2110 137 Land- EL, R.A., DIS, (Network) - DIS, Dispatch				
2110 138 Land- EL, R.A., DIS, (Network) Technical Services				
2110 139 Land- EL, R.A., DIS, (Network) Administration				
2110 9 Land- Non-R.A.				
2120 12 Construction in progress, EL, R.A., TR				
2120 13 Construction in progress, EL, R.A., DIS, (Network)				
2120 9 Construction in progress, Non-R.A.				
2130 121 Building- EL, R.A., TR, of 500 kV				
2130 122 Building- EL, R.A., TR, of 400 kV				
2130 123 Building- EL, R.A., TR, of 330 kV				
2130 124 Building- EL, R.A., TR, of 220 kV				
2130 126 Building- EL, R.A., TR, of 35 kV				
2130 126 Building- EL, R.A., TR, of 6/10 and below kV				
2130 127 Building- EL, R.A., TR, of 6/10 and below kV				
2130 128 Building- EL, R.A., TR, Technical Services				
2130 129 Building- EL, R.A., TR, Administration				
2130 131 Building- EL, R.A., DIS, (Network) of 110 kV				
2130 132 Building- EL, R.A., DIS, (Network) of 35 kV				
2130 133 Building- EL, R.A., DIS, (Network) of 10 kV				
2130 134 Building- EL, R.A., DIS, (Network) of 6 kV				
2130 135 Building- EL, R.A., DIS, (Network) of 220/380 V				
2130 137 Building- EL, R.A., DIS, (Network) of DIS, Dispatch				
2130 138 Building- EL, R.A., DIS, (Network) Technical Services				
2130 139 Building- EL, R.A., DIS, (Network) Administration				
2130 9 Buildings- Non-R.A.				
2140 121 Construction- EL, R.A., TR, of 500 kV				
2140 122 Construction- EL, R.A., TR, of 400 kV				
2140 123 Construction- EL, R.A., TR, of 330 kV				
2140 124 Construction- EL, R.A., TR, of 220 kV				
2140 125 Construction- EL, R.A., TR, of 110 kV				
2140 126 Construction- EL, R.A., TR, of 35 kV				
2140 127 Construction- EL, R.A., TR, of 6/10 and below kV				
2140 128 Construction- EL, R.A., TR, Technical Services				
2140 129 Construction- EL, R.A., TR, Administration				
2140 131 Construction- EL, R.A., DIS, (Network) of 110 kV				
2140 132 Construction- EL, R.A., DIS, (Network) of 35 kV				
2140 133 Construction- EL, R.A., DIS, (Network) of 10 kV				
2140 134 Construction- EL, R.A., DIS, (Network) of 6 kV				
2140 135 Construction- EL, R.A., DIS, (Network) of 220/380 V				
2140 137 Construction- EL, R.A., DIS, (Network) of DIS, Dispatch				
2140 138 Construction- EL, R.A., DIS, (Network) Technical Services				
2140 139 Construction- EL, R.A., DIS, (Network) Administration				
2140 9 Construction- Non-R.A.				
2150 1211 900 kV TR, Substations				
2150 1212 900 kV TR, Automation and Relay Protection				
2150 1213 900 kV TR, Metering				
2150 1214 900 kV TR, Optic Communication				
2150 1215 900 kV TR, Other Communication				
2150 1219 900 kV TR, Other				
2150 1221 400 kV TR, Substations				
2150 1222 400 kV TR, Automation and Relay Protection				
2150 1223 400 kV TR, Metering				
2150 1224 400 kV TR, Optic Communication				
2150 1225 400 kV TR, Other Communication				
2150 1229 400 kV TR, Other				
2150 1231 330 kV TR, Substations				
2150 1232 330 kV TR, Automation and Relay Protection				
2150 1233 330 kV TR, Metering				
2150 1234 330 kV TR, Optic Communication				
2150 1235 330 kV TR, Other Communication				
2150 1239 330 kV TR, Other				
2150 1241 220 kV TR, Substations				
2150 1242 220 kV TR, Automation and Relay Protection				
2150 1243 220 kV TR, Metering				
2150 1244 220 kV TR, Optic Communication				
2150 1245 220 kV TR, Other Communication				
2150 1249 220 kV TR, Other				

Table 6

Distribution Network - Trial Balance

Site (Use acc # & Name)	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
2150 1251 110 kV TR, Substations				
2150 1252 110 kV TR, Automation and Relay Protection				
2150 1253 110 kV TR, Metering				
2150 1254 110 kV TR, Optic Communication				
2150 1255 110 kV TR, Other Communication				
2150 1256 110 kV TR, Other				
2150 1261 35 kV TR, Substations				
2150 1262 35 kV TR, Automation and Relay Protection				
2150 1263 35 kV TR, Metering				
2150 1264 35 kV TR, Optic Communication				
2150 1265 35 kV TR, Other Communication				
2150 1266 35 kV TR, Other				
2150 1271 6/10 and below kV TR, Substations				
2150 1272 6/10 and below kV TR, Automation and Relay Protection				
2150 1273 6/10 and below kV TR, Metering				
2150 1274 6/10 and below kV TR, Optic Communication				
2150 1275 6/10 and below kV TR, Other Communication				
2150 1276 6/10 and below kV TR, Other				
2150 128 Technical Services Machinery and equipment, EL, R.A., TR				
2150 129 Other Machinery and equipment, EL, R.A., TR				
2150 1311 110 kV DIS, (Network) Substation equipment				
2150 1312 110 kV DIS, (Network) Automation and Relay Protection				
2150 1313 110 kV DIS, (Network) Metering				
2150 1314 110 kV DIS, (Network) Optic Communication				
2150 1315 110 kV DIS, (Network) Other Communication				
2150 1316 110 kV DIS, (Network) Other				
2150 1321 35 kV DIS, (Network) Substations				
2150 1322 35 kV DIS, (Network) Automation and Relay Protection				
2150 1323 35 kV DIS, (Network) Metering				
2150 1324 35 kV DIS, (Network) Optic Communication				
2150 1325 35 kV DIS, (Network) Other Communication				
2150 1326 35 kV DIS, (Network) Other				
2150 1331 10 kV DIS, (Network) Substations				
2150 1332 10 kV DIS, (Network) Automation and Relay Protection				
2150 1333 10 kV DIS, (Network) Metering				
2150 1334 10 kV DIS, (Network) Optic Communication				
2150 1335 10 kV DIS, (Network) Other Communication				
2150 1336 10 kV DIS, (Network) Other				
2150 1341 6 kV DIS, (Network) Substations				
2150 1342 6 kV DIS, (Network) Automation and Relay Protection				
2150 1343 6 kV DIS, (Network) Metering				
2150 1344 6 kV DIS, (Network) Optic Communication				
2150 1345 6 kV DIS, (Network) Other Communication				
2150 1346 6 kV DIS, (Network) Other				
2150 1351 220/380 V DIS, (Network) Substations				
2150 1352 220/380 V DIS, (Network) Automation and Relay Protection				
2150 1353 220/380 V DIS, (Network) Metering				
2150 1354 220/380 V DIS, (Network) Optic Communication				
2150 1355 220/380 V DIS, (Network) Other Communication				
2150 1356 220/380 V DIS, (Network) Other				
2150 137 DIS, Dispatch Machinery and equipment, EL, R.A., DIS, (Network)				
2150 138 Technical Services Machinery and equipment, EL, R.A., DIS, (Network)				
2150 139 Other Machinery and equipment, EL, R.A., DIS, (Network)				
2150 9 Machinery and equipment, Non-R.A.				
2155 1211 500 kV TR, HV/L				
2155 1212 500 kV TR, Optic Cables				
2155 1213 500 kV TR, Other Communication Lines				
2155 1219 500 kV Other TR assets				
2155 1221 400 kV TR, HV/L				
2155 1222 400 kV TR, Optic Cables				
2155 1223 400 kV TR, Other Communication Lines				
2155 1229 400 kV Other TR assets				
2155 1231 330 kV TR, HV/L				
2155 1232 330 kV TR, Optic Cables				
2155 1233 330 kV TR, Other Communication Lines				
2155 1239 330 kV Other TR assets				
2155 1241 220 kV TR, HV/L				
2155 1242 220 kV TR, Optic Cables				
2155 1243 220 kV TR, Other Communication Lines				
2155 1249 220 kV Other TR assets				
2155 1251 110 kV TR, HV/L				
2155 1252 110 kV TR, Optic Cables				
2155 1253 110 kV TR, Other Communication Lines				
2155 1256 110 kV Other TR assets				
2155 1261 35 kV TR, HV/L				
2155 1262 35 kV TR, Optic Cables				
2155 1263 35 kV TR, Other Communication Lines				
2155 1266 35 kV TR, Other TR assets				
2155 1271 6/10 and below kV TR, HV/L				
2155 1272 6/10 and below kV TR, Optic Cables				
2155 1273 6/10 and below kV TR, Other Communication Lines				
2155 1279 6/10 and below kV Other TR assets				
2155 128 Technical Services Transferring assets, EL, R.A., TR				
2155 129 Other Transferring assets, EL, R.A., TR				
2155 1311 110 kV DIS, (Network) OHL				
2155 1312 110 kV DIS, (Network) Cable Lines				
2155 1313 110 kV DIS, (Network) Optic Cables				
2155 1314 110 kV DIS, (Network) Other Communication Lines				
2155 1318 110 kV Other DIS, (Network) assets				
2155 1321 35 kV DIS, (Network) OHL				
2155 1322 35 kV DIS, (Network) Cable Lines				
2155 1323 35 kV DIS, (Network) Optic Cables				
2155 1324 35 kV DIS, (Network) Other Communication Lines				
2155 1326 35 kV Other DIS, (Network) assets				
2155 1331 10 kV DIS, (Network) OHL				
2155 1332 10 kV DIS, (Network) Cable Lines				
2155 1333 10 kV DIS, (Network) Optic Cables				
2155 1334 10 kV DIS, (Network) Other Communication Lines				
2155 1336 10 kV Other DIS, (Network) assets				
2155 1341 6 kV DIS, (Network) OHL				
2155 1342 6 kV DIS, (Network) Cable Lines				
2155 1343 6 kV DIS, (Network) Optic Cables				
2155 1344 6 kV DIS, (Network) Other Communication Lines				
2155 1346 6 kV Other DIS, (Network) assets				
2155 1351 220/380 V DIS, (Network) OHL				
2155 1352 220/380 V DIS, (Network) Cable Lines				
2155 1353 220/380 V DIS, (Network) Optic Cables				
2155 1354 220/380 V DIS, (Network) Other Communication Lines				
2155 1356 220/380 V DIS, (Network) Other DIS, (Network) assets				
2155 1371 DIS, (Network) Dispatch, OHL				
2155 1372 DIS, (Network) Dispatch, Cable Lines				
2155 1373 DIS, (Network) Dispatch, Optic Cables				
2155 1374 DIS, (Network) Dispatch, Other Communication Lines				
2155 1379 DIS, (Network) Dispatch, Other DIS, (Network) assets				
2155 138 Technical Services Transferring assets, EL, R.A., DIS, (Network)				
2155 139 Other Transferring assets, EL, R.A., DIS, (Network)				
2155 9 Transferring assets, Non-R.A.				
2157 1211 Transmission Assets financed by third parties, Initial Value (Value paid by third parties)				
2157 1212 Transmission Assets financed by third parties, Initial Value (Value paid by customers)				
2157 1213 Transmission Assets financed by third parties, Initial Value (Value paid by company)				
2157 1214 Transmission Assets financed by third parties, Overhaul, Renovation, and other upgrades				
2157 1311 Distribution (Network) Assets financed by third parties, Initial Value (Value paid by third parties)				

Table 6

Distribution Network - Trial Balance

Item (Asset # & Name)	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
2157 1312 Distribution (Network) Assets Financed by third parties, initial Value (Value paid by customers)				
2157 1313 Distribution (Network) Assets Financed by third parties, initial Value (Value paid by company)				
2157 1314 Distribution (Network) Assets Financed by third parties, Overhaul, Renovation, and other upgrades				
2157 1321 Distribution (Network) Connection Assets Financed by customers, Initial Value (Value paid by customers)				
2157 1322 Distribution (Network) Connection Assets Financed by customers, Initial Value (Value not paid by customers)				
2157 1323 Distribution (Network) Connection Assets Financed by customers, Overhaul, Renovation, and other Capital Repair				
2157 9 Construction and Grants, Non-Regulated Activity				
2160 121 Office equipment: EL, R.A., TR, Computers and peripheral hardware				
2160 132 Office equipment: EL, R.A., TR, Communication equipment and devices				
2160 129 Office equipment: EL, R.A., TR, Other				
2160 131 Office equipment: EL, R.A., DIS (Network), Computers and peripheral hardware				
2160 132 Office equipment: EL, R.A., DIS (Network), Communication equipment and devices				
2160 139 Office equipment: EL, R.A., DIS (Network), Other				
2160 9 Office equipment: Non-R.A.				
2170 13 Furniture and fixtures: EL, R.A., TR				
2170 13 Furniture and fixtures: EL, R.A., DIS (Network)				
2170 9 Furniture and fixtures used for Non-R.A.				
2180 121 Passenger Vehicles: EL, R.A., TR				
2180 122 Trucks, Tractors, and other heavy vehicles: EL, R.A., TR				
2180 123 Mobile Laboratories and other Special Vehicles: EL, R.A., TR				
2180 129 Other Vehicles: EL, R.A., TR				
2180 131 Passenger Vehicles: EL, R.A., DIS (Network)				
2180 132 Trucks, Tractors, and other heavy vehicles: EL, R.A., DIS (Network)				
2180 133 Mobile Laboratories and other Special Vehicles: EL, R.A., DIS (Network)				
2180 139 Other Vehicles: EL, R.A., DIS (Network)				
2180 9 Vehicles used for Non-R.A.				
2185 12 Instruments and Other Non-cur PPE in Operation: EL, R.A., TR				
2185 13 Instruments and Other Non-cur PPE in Operation: EL, R.A., DIS (Network)				
2185 9 Instruments and Other Non-cur PPE in Operation: Non-R.A.				
2190 12 Leasehold Improvement: EL, R.A., TR				
2190 13 Leasehold Improvement: EL, R.A., DIS (Network)				
2190 9 Leasehold Improvement: Non-R.A.				
2195 12 Non-cur PPE Not in Operation (in warehouse): EL, R.A., TR				
2195 9 Non-cur PPE Not in Operation (in warehouse): EL, R.A., DIS (Network)				
2195 9 Non-cur PPE Not in Operation (in warehouse): Non-R.A.				
2230 121 A.D. of Building: EL, R.A., TR, of 500 kV				
2230 122 A.D. of Building: EL, R.A., TR, of 400 kV				
2230 123 A.D. of Building: EL, R.A., TR, of 330 kV				
2230 124 A.D. of Building: EL, R.A., TR, of 220 kV				
2230 125 A.D. of Building: EL, R.A., TR, of 110 kV				
2230 126 A.D. of Building: EL, R.A., TR, of 35 kV				
2230 127 A.D. of Building: EL, R.A., TR, of 6/10 and below kV				
2230 128 A.D. of Building: EL, R.A., TR, Technical Services				
2230 129 A.D. of Building: EL, R.A., TR, Administration				
2230 131 A.D. of Building: EL, R.A., DIS (Network) of 110 kV				
2230 132 A.D. of Building: EL, R.A., DIS (Network) of 35 kV				
2230 133 A.D. of Building: EL, R.A., DIS (Network) of 10 kV				
2230 134 A.D. of Building: EL, R.A., DIS (Network) of 6 kV				
2230 135 A.D. of Building: EL, R.A., DIS (Network) of 220/380 V				
2230 137 A.D. of Building: EL, R.A., DIS (Network) of DIS, Dispatch				
2230 138 A.D. of Building: EL, R.A., DIS (Network), Technical Services				
2230 139 A.D. of Building: EL, R.A., DIS (Network), Administration				
2230 9 A.D. of Buildings used for Non-R.A.				
2240 121 A.D. of Construction: EL, R.A., TR, of 500 kV				
2240 122 A.D. of Construction: EL, R.A., TR, of 400 kV				
2240 123 A.D. of Construction: EL, R.A., TR, of 330 kV				
2240 124 A.D. of Construction: EL, R.A., TR, of 220 kV				
2240 125 A.D. of Construction: EL, R.A., TR, of 110 kV				
2240 126 A.D. of Construction: EL, R.A., TR, of 35 kV				
2240 127 A.D. of Construction: EL, R.A., TR, of 6/10 and below kV				
2240 128 A.D. of Construction: EL, R.A., TR, Technical Services				
2240 129 A.D. of Construction: EL, R.A., TR, Administration				
2240 131 A.D. of Construction: EL, R.A., TR, of 110 kV				
2240 132 A.D. of Construction: EL, R.A., TR, of 35 kV				
2240 133 A.D. of Construction: EL, R.A., TR, of 10 kV				
2240 134 A.D. of Construction: EL, R.A., TR, of 6 kV				
2240 137 A.D. of Construction: EL, R.A., TR, of DIS, Dispatch				
2240 138 A.D. of Construction: EL, R.A., TR, Technical Services				
2240 139 A.D. of Construction: EL, R.A., TR, Administration				
2240 9 A.D. of Constructions used for Non-R.A.				
2250 1211 A.D. of 500 kV TR, Substations				
2250 1212 A.D. of 500 kV TR, Automation and Relay Protection				
2250 1213 A.D. of 500 kV TR, Metering				
2250 1214 A.D. of 500 kV TR, Communication				
2250 1215 A.D. of 500 kV Transmission Other Communication				
2250 1219 A.D. of 500 kV TR, Other				
2250 1221 A.D. of 400 kV TR, Substations				
2250 1222 A.D. of 400 kV TR, Automation and Relay Protection				
2250 1223 A.D. of 400 kV TR, Metering				
2250 1224 A.D. of 400 kV TR, Communication				
2250 1225 A.D. of 400 kV Transmission Other Communication				
2250 1229 A.D. of 400 kV TR, Other				
2250 1231 A.D. of 330 kV TR, Substations				
2250 1232 A.D. of 330 kV TR, Automation and Relay Protection				
2250 1233 A.D. of 330 kV TR, Metering				
2250 1234 A.D. of 330 kV TR, Communication				
2250 1235 A.D. of 330 kV Transmission Other Communication				
2250 1239 A.D. of 330 kV TR, Other				
2250 1241 A.D. of 220 kV TR, Substations				
2250 1242 A.D. of 220 kV TR, Automation and Relay Protection				
2250 1243 A.D. of 220 kV TR, Metering				
2250 1244 A.D. of 220 kV TR, Communication				
2250 1245 A.D. of 220 kV Transmission Other Communication				
2250 1249 A.D. of 220 kV TR, Other				
2250 1251 A.D. of 110 kV TR, Substations				
2250 1252 A.D. of 110 kV TR, Automation and Relay Protection				
2250 1253 A.D. of 110 kV TR, Metering				
2250 1254 A.D. of 110 kV TR, Communication				
2250 1255 A.D. of 110 kV Transmission Other Communication				
2250 1259 A.D. of 110 kV TR, Other				
2250 1261 A.D. of 35 kV TR, Substations				
2250 1262 A.D. of 35 kV TR, Automation and Relay Protection				
2250 1263 A.D. of 35 kV TR, Metering				
2250 1264 A.D. of 35 kV TR, Communication				
2250 1265 A.D. of 35 kV Transmission Other Communication				
2250 1269 A.D. of 35 kV TR, Other				
2250 1271 A.D. of 6/10 and below kV TR, Substations				
2250 1272 A.D. of 6/10 and below kV TR, Automation and Relay Protection				
2250 1273 A.D. of 6/10 and below kV TR, Metering				
2250 1274 A.D. of 6/10 and below kV TR, Communication				
2250 1275 A.D. of 6/10 and below kV Transmission Other Communication				
2250 1279 A.D. of 6/10 and below kV TR, Other				
2250 128 A.D. of Technical Services Machinery and equipment, EL, R.A., TR				
2250 129 A.D. of Other Machinery and equipment, EL, R.A., TR				
2250 1311 A.D. of 110 kV DIS (Network) Substations				
2250 1312 A.D. of 110 kV DIS (Network) Automation and Relay Protection				
2250 1313 A.D. of 110 kV DIS (Network) Metering				
2250 1314 A.D. of 110 kV DIS (Network) Optic Communication				
2250 1315 A.D. of 110 kV DIS (Network) Other Communication				
2250 1319 A.D. of 110 kV DIS (Network) Other				
2250 1321 A.D. of 35 kV DIS (Network) Substations				
2250 1322 A.D. of 35 kV DIS (Network) Automation and Relay Protection				
2250 1323 A.D. of 35 kV DIS (Network) Metering				
2250 1324 A.D. of 35 kV DIS (Network) Optic Communication				
2250 1325 A.D. of 35 kV DIS (Network) Other Communication				
2250 1329 A.D. of 35 kV DIS (Network) Other				
2250 1331 A.D. of 10 kV DIS (Network) Substations				
2250 1332 A.D. of 10 kV DIS (Network) Automation and Relay Protection				
2250 1333 A.D. of 10 kV DIS (Network) Metering				
2250 1334 A.D. of 10 kV DIS (Network) Optic Communication				
2250 1335 A.D. of 10 kV DIS (Network) Other Communication				

Table 6

Distribution Network - Trial Balance

Site (Unit, Acc # & Name)	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
2250 1339 A.D. of 10 kV DIS. (Network) Other				
2250 1341 A.D. of 6 kV DIS. (Network) Substations				
2250 1342 A.D. of 6 kV DIS. (Network) Automation and Relay Protection				
2250 1343 A.D. of 6 kV DIS. (Network) Metering				
2250 1344 A.D. of 6 kV DIS. (Network) Optic Communication				
2250 1345 A.D. of 6 kV DIS. (Network) Other Communication				
2250 1349 A.D. of 6 kV DIS. (Network) Other				
2250 1351 A.D. of 220/380 V DIS. (Network) Substations				
2250 1352 A.D. of 220/380 V DIS. (Network) Automation and Relay Protection				
2250 1353 A.D. of 220/380 V DIS. (Network) Metering				
2250 1354 A.D. of 220/380 V DIS. (Network) Optic Communication				
2250 1355 A.D. of 220/380 V DIS. (Network) Other Communication				
2250 1359 A.D. of 220/380 V DIS. (Network) Other				
2250 137 A.D. of DIS. Dispatch Machinery and equipment. EL, R.A., DIS. (Network)				
2250 138 A.D. of Technical Services Machinery and equipment. EL, R.A., DIS. (Network)				
2250 139 A.D. of Other Machinery and equipment. EL, R.A., DIS. (Network)				
2250 9 A.D. of Machinery and equipment. Non-R.A.				
2255 1211 A.D. of 500 kV TR. HV/L				
2255 1212 A.D. of 500 kV TR. Optic Cables				
2255 1213 A.D. of 500 kV TR. Other Communication Lines				
2255 1218 A.D. of 500 kV TR. Other Transferring Assets				
2255 1221 A.D. of 400 kV TR. HV/L				
2255 1222 A.D. of 400 kV TR. Optic Cables				
2255 1223 A.D. of 400 kV TR. Other Communication Lines				
2255 1226 A.D. of 400 kV TR. Other Transferring Assets				
2255 1231 A.D. of 330 kV TR. HV/L				
2255 1232 A.D. of 330 kV TR. Optic Cables				
2255 1233 A.D. of 330 kV TR. Other Communication Lines				
2255 1239 A.D. of 330 kV TR. Other Transferring Assets				
2255 1241 A.D. of 220 kV TR. HV/L				
2255 1242 A.D. of 220 kV TR. Optic Cables				
2255 1243 A.D. of 220 kV TR. Other Communication Lines				
2255 1249 A.D. of 220 kV TR. Other Transferring Assets				
2255 1251 A.D. of 110 kV TR. HV/L				
2255 1252 A.D. of 110 kV TR. Optic Cables				
2255 1253 A.D. of 110 kV TR. Other Communication Lines				
2255 1259 A.D. of 110 kV TR. Other Transferring Assets				
2255 1261 A.D. of 35 kV TR. HV/L				
2255 1262 A.D. of 35 kV TR. Optic Cables				
2255 1263 A.D. of 35 kV TR. Other Communication Lines				
2255 1269 A.D. of 35 kV TR. Other Transferring Assets				
2255 1271 A.D. of 6/10 and below kV TR. HV/L				
2255 1272 A.D. of 6/10 and below kV TR. Optic Cables				
2255 1273 A.D. of 6/10 and below kV TR. Other Communication Lines				
2255 1279 A.D. of 6/10 and below kV TR. Other Transferring Assets				
2255 128 A.D. of Technical Services Transferring assets. EL, R.A., TR				
2255 129 A.D. of Other Transferring assets. EL, R.A., TR				
2255 1311 A.D. of 110 kV DIS. (Network) OHL				
2255 1312 A.D. of 110 kV DIS. (Network) Cable Lines				
2255 1313 A.D. of 110 kV DIS. (Network) Optic Cables				
2255 1314 A.D. of 110 kV DIS. (Network) Other Communication Lines				
2255 1319 A.D. of 110 kV DIS. (Network) Other Transferring Assets				
2255 1321 A.D. of 35 kV DIS. (Network) OHL				
2255 1322 A.D. of 35 kV DIS. (Network) Cable Lines				
2255 1323 A.D. of 35 kV DIS. (Network) Optic Cables				
2255 1324 A.D. of 35 kV DIS. (Network) Other Communication Lines				
2255 1329 A.D. of 35 kV DIS. (Network) Other Transferring Assets				
2255 1331 A.D. of 10 kV DIS. (Network) OHL				
2255 1332 A.D. of 10 kV DIS. (Network) Cable Lines				
2255 1333 A.D. of 10 kV DIS. (Network) Optic Cables				
2255 1334 A.D. of 10 kV DIS. (Network) Other Communication Lines				
2255 1339 A.D. of 10 kV DIS. (Network) Other Transferring Assets				
2255 1341 A.D. of 6 kV DIS. (Network) OHL				
2255 1342 A.D. of 6 kV DIS. (Network) Cable Lines				
2255 1343 A.D. of 6 kV DIS. (Network) Optic Cables				
2255 1344 A.D. of 6 kV DIS. (Network) Other Communication Lines				
2255 1349 A.D. of 6 kV DIS. (Network) Other Transferring Assets				
2255 1351 A.D. of 220/380 V DIS. (Network) OHL				
2255 1352 A.D. of 220/380 V DIS. (Network) Cable Lines				
2255 1354 A.D. of 220/380 V DIS. (Network) Optic Cables				
2255 1359 A.D. of 220/380 V DIS. (Network) Other Transferring Assets				
2255 1371 A.D. of DIS. Dispatch DIS. (Network) OHL				
2255 1372 A.D. of DIS. Dispatch DIS. (Network) Cable Cables				
2255 1373 A.D. of DIS. Dispatch DIS. (Network) Optic Cables				
2255 1374 A.D. of DIS. Dispatch DIS. (Network) Other Communication Lines				
2255 1379 A.D. of DIS. Dispatch DIS. (Network) Other Transferring Assets				
2255 138 A.D. of Technical Services Transferring assets. EL, R.A., DIS. (Network)				
2255 139 A.D. of Other Transferring assets. EL, R.A., DIS. (Network)				
2255 9 Transferring assets. Non-R.A.				
2257 1211 A.D. of Transmission Assets financed by third parties. Initial Value (Value paid by third parties)				
2257 1212 A.D. of Transmission Assets financed by third parties. Initial Value (Value paid by customers)				
2257 1213 A.D. of Transmission Assets financed by third parties. Initial Value (Value paid by company)				
2257 1214 A.D. of Transmission Assets financed by third parties. Overhaul, Renovation, and other upgrades				
2257 1211 A.D. of Distribution (Network) Assets financed by third parties. Initial Value (Value paid by third parties)				
2257 1212 A.D. of Distribution (Network) Assets financed by third parties. Initial Value (Value paid by customers)				
2257 1213 A.D. of Distribution (Network) Assets financed by third parties. Initial Value (Value paid by company)				
2257 1214 A.D. of Distribution (Network) Assets financed by third parties. Overhaul, Renovation, and other upgrades				
2257 1321 A.D. of Distribution (Network) Connection Assets financed by customers. Initial Value (Value paid by customers)				
2257 1322 A.D. of Distribution (Network) Connection Assets financed by customers. Initial Value (Value not paid by customers)				
2257 1323 A.D. of Distribution (Network) Connection Assets financed by customers. Overhaul, Renovation, and other Capital Repair				
2257 9 A.D. of Contribution and Grants. Non-Regulated Activity				
2260 121 A.D. of Office equipment. EL, R.A., TR. Computers and peripheral hardware				
2260 132 A.D. of Office equipment. EL, R.A., TR. Communication equipment and devices				
2260 129 A.D. of Office equipment. EL, R.A., TR. Other				
2260 131 A.D. of Office equipment. EL, R.A., DIS. (Network). Computers and peripheral hardware				
2260 132 A.D. of Office equipment. EL, R.A., DIS. (Network). Communication equipment and devices				
2260 139 A.D. of Office equipment. EL, R.A., DIS. (Network). Other				
2260 9 A.D. of Office Equipment. Non-R.A.				
2270 12 A.D. of Furniture and fixtures. EL, R.A., TR				
2270 13 A.D. of Furniture and fixtures. EL, R.A., DIS. (Network)				
2270 9 A.D. of Furniture and fixtures. Non-R.A.				
2280 121 A.D. of Passenger Vehicles. EL, R.A., TR				
2280 132 A.D. of Trucks, Cabs, and other Heavy Vehicles. EL, R.A., TR				
2280 123 A.D. of Mobile Laboratories and other Special Vehicles. EL, R.A., TR				
2280 129 A.D. of Other Vehicles. EL, R.A., TR				
2280 131 A.D. of Passenger Vehicles. EL, R.A., DIS. (Network)				
2280 132 A.D. of Trucks, Cabs, and other Heavy Vehicles. EL, R.A., DIS. (Network)				
2280 133 A.D. of Mobile Laboratories and other Special Vehicles. EL, R.A., DIS. (Network)				
2280 139 A.D. of Other Vehicles. EL, R.A., DIS. (Network)				
2280 9 A.D. of Vehicles used for Non-R.A.				
2290 12 A.D. of Instruments and Other Non-curr PPE in Operation. EL, R.A., TR				
2290 13 A.D. of Instruments and Other Non-curr PPE in Operation. EL, R.A., DIS. (Network)				
2290 9 A.D. of Instruments and Other Non-curr PPE in Operation. Non-R.A.				
2290 12 A.D. of TR. Leasehold Improvement used for EL, R.A.				
2290 13 A.D. of Leasehold Improvement. EL, R.A., DIS. (Network)				
2290 9 A.D. of Leasehold Improvement used for Non-R.A.				
2310 LT notes receivable				
2320 Receivables on Financial Lease				
2330 Payments receivable for subscribed shares				
2340 LT Deferred Taxes				
2360 Other LT Receivables				
2410 Long-term marketable securities				
2430 Long-term governmental securities				
2430 Participant in other companies				
2490 Other Long-term investments				

Table 6

Distribution Network - Trial Balance

Units and P & S Name	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
2510 13 License EL, R.A., TR				
2510 13 License EL, R.A., DIS (Network)				
2510 9 License Non-R.A.				
2520 13 Franchise EL, R.A., TR				
2520 13 Franchise EL, R.A., DIS (Network)				
2520 9 Franchise Non-R.A.				
2530 13 Patent EL, R.A., TR				
2530 13 Patent EL, R.A., DIS (Network)				
2530 9 Patent Non-R.A.				
2540 13 Goodwill EL, R.A., TR				
2540 9 Goodwill Non-R.A.				
2590 12 Other I.A., EL, R.A., TR				
2590 13 Other I.A., EL, R.A., DIS (Network)				
2590 9 Other I.A., Non-R.A.				
2610 12 Acc. Am. of License EL, R.A., TR				
2610 13 Acc. Am. of License EL, R.A., DIS (Network)				
2610 9 Acc. Am. of License Non-R.A.				
2620 12 Acc. Am. of Franchise EL, R.A., TR				
2620 13 Acc. Am. of Franchise EL, R.A., DIS (Network)				
2620 9 Acc. Am. of Franchise Non-R.A.				
2630 12 Acc. Am. of Patent EL, R.A., TR				
2630 13 Acc. Am. of Patent EL, R.A., DIS (Network)				
2630 9 Acc. Am. of Patent Non-R.A.				
2640 Acc. Am. - Goodwill				
2690 12 Acc. Am. of Other I.A., EL, R.A., TR				
2690 13 Acc. Am. of Other I.A., EL, R.A., DIS (Network)				
2690 9 Acc. Am. of Other I.A., Non-R.A.				
3110 Accounts payable - trade				
3120 Advances received				
3130 Wages and salaries payable				
3140 Royalties				
3150 Liability for fees, commissions				
3190 Non-wage payables to company personnel				
3170 Payables to subsidiaries				
3180 Other short-term payables				
3210 Short-term Loans				
3220 Shareholders' (preferred) loans				
3230 Current portion of long-term debt				
3310 Profit tax payable				
3320 Payroll taxes payable				
3330 Added Tax (VAT) payable				
3340 VAT recoverable (paid)				
3350 Excise Tax payable				
3360 Excise Tax paid				
3370 Social insurance payable				
3390 Other tax payables				
3410 Accrued interest payable				
3420 Dividends payable				
3430 Warranties payable				
3490 Other accrued expenses				
4110 Bonds payable				
4120 Notes payable				
4130 Obligations under finance leases				
4140 Long-term loans				
4190 Other LT debt				
4210 Deferred profit lia				
4220 Other long-term liabilities				
4310 Provisions for the retired benefits				
4320 Other Provisions				
4410 Deferred income				
5110 Ordinary shares, Capital Stock				
5120 Privileged shares, Preferred Stock				
5130 Treasury stock				
5140 Additional Paid in Capital (excess capital) - Emission???				
5150 Subscription to stock (shares)				
5210 Owners Equity				
5310 Unrestricted retained earnings				
5320 Permits Accumulated Losses				
5330 Current period profit & loss				
5410 Restricted Appropriations				
5420 Asset Revaluation Adjustments				
5430 Long-Term Investments Revaluation Adjustments				
5490 Other reserves and financing				
Income statement				
6100 1211 Customer Group 1				
6100 1212 Customer Group 2				
6100 1311 Customer Group 1, Population				
6100 1312 Customer Group 2, Commercial				
6100 1381 Revenue				
6100 1382 Adjustment				
6110 Income from Sales				
6120 Returns and discounts				
6190 Other operating income				
7110 Materials / purchased				
7120 Direct Payroll				
7130 Direct labor taxes and social insurance				
7140 Indirect materials (purchased)				
7150 Indirect Labor				
7160 Indirect Labor Taxes and Benefits Expenses				
7170 Depreciation and amortization				
7180 Repair and Maintenance Costs				
7190 Inventory adjustment				
7190 Other Operating Expenses				
7210 Sold / Purchased goods				
7220 Returns/Discounts				
7230 Inventory adjustments				
7310 Advertisement Expenses				
7320 Salaries, wages and commissions expenses				
7330 Accruals on salaries				
7340 Transportation and storage expense				
7350 Other selling expenses				
7410 Salary and Wages Expense				
7415 Social Insurance Expense				
7420 Operating Lease				
7425 Office supplies				
7430 Communication Expenses				
7435 Insurance				
7440 Repair				
7445 Computer Expenses				
7450 Consultation and Audit Fee				
7455 Depreciation and amortization				
7460 Bad debt expense				
7465 Other tax expenses				
7465 Other general expenses				
7500 1211 Direct Electricity Cost				
7500 1212 Payroll Cost				
7500 1213 Materials				
7500 1214 Outturns				
7500 1215 Utilities				
7500 1216 Operation lease (rent)				
7500 1217 Electricity Losses				
7500 1218 Depreciation				
7500 1219 Other				
7500 1221 Payroll Cost				
7500 1222 Supply, Communication & Utilities				
7500 1223 Business Trips, Trainings, Res Expenses				
7500 1224 Depreciation, Repair & Maint				
7500 1225 Insurance, Consulting & Audit				
7500 1226 Bank Charges				
7500 1227 Other Taxes & Duties, Penalties & Charges				
7500 1228 Bad Debt				
7500 1229 Other				
7500 1311 Direct Electricity Cost				
7500 1312 Payroll Cost				
7500 1313 Materials				
7500 1314 Outturns				
7500 1315 Utilities				
7500 1316 Operation lease (rent)				
7500 1317 Electricity Losses				
7500 1318 Depreciation				
7500 1319 Other				
7500 1321 Payroll Cost				
7500 1322 Supply, Communication & Utilities				
7500 1323 Business Trips, Trainings, Res Expenses				
7500 1324 Depreciation, Repair & Maint				
7500 1325 Insurance, Consulting & Audit				
7500 1326 Bank Charges				
7500 1327 Other Taxes & Duties, Penalties & Charges				
7500 1328 Bad Debt				
7500 1329 Other				
8100 12 Income from Guarms Electricity Regulated Activity - Transmission				
8100 13 Income from Guarms Electricity Regulated Activity - Distribution (Network)				
8110 Interest income				
8120 Income from Dividends				
8130 Gain from non operating activities				
8190 Other non-operating income				

Table 6

Distribution Network - Trial Balance

Item	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
Use acc. & A. Net				
8200 12 Depreciation of Granted Assets- Electricity Regulated Activity, Transmission				
8200 13 Depreciation of Granted Assets- Electricity Regulated Activity, Distribution Network				
8210 Interest Expense				
8230 Non operating inc.				
8290 Other nonoperation expenses				
9110 extraordinary gains				
9120 extraordinary losses				
9210 Profit Tax				
Managerial Accounts				
7100 12111 Operation Cost on Personnel, 500 kV				
7100 12112 Operation Cost on Materials, 500 kV				
7100 12113 Operation Cost on Outsource, 500 kV				
7100 12114 Operation Cost on Electricity Consumed and Other Utilities, 500 kV				
7100 12116 Operation Cost on Operating Leases, 500 kV				
7100 12118 Depreciation Cost of 500 kV				
7100 12119 Operation Cost on Other, 500 kV				
7100 12121 Maintenance Cost on Personnel, 500 kV				
7100 12122 Maintenance Cost on Materials, 500 kV				
7100 12123 Maintenance Cost on Outsource, 500 kV				
7100 12124 Maintenance Cost on Electricity Consumed and Other Utilities, 500 kV				
7100 12126 Maintenance Cost on Operating Leases, 500 kV				
7100 12128 Depreciation Cost of 500 kV				
7100 12129 Maintenance Cost on Other, 500 kV				
7100 1213 Cost of Energy Losses, 500 kV				
7100 1218 Other Electricity Regulated Cost of Production (Services), 500 kV				
7100 12211 Operation Cost on Personnel, 400 kV				
7100 12212 Operation Cost on Materials, 400 kV				
7100 12213 Operation Cost on Outsource, 400 kV				
7100 12214 Operation Cost on Electricity Consumed and Other Utilities, 400 kV				
7100 12216 Operation Cost on Operating Leases, 400 kV				
7100 12218 Depreciation Cost of 400 kV				
7100 12219 Operation Cost on Other, 400 kV				
7100 12221 Maintenance Cost on Personnel, 400 kV				
7100 12222 Maintenance Cost on Materials, 400 kV				
7100 12223 Maintenance Cost on Outsource, 400 kV				
7100 12224 Maintenance Cost on Electricity Consumed and Other Utilities, 400 kV				
7100 12226 Maintenance Cost on Operating Leases, 400 kV				
7100 12228 Depreciation Cost of 400 kV				
7100 12229 Maintenance Cost on Other, 400 kV				
7100 1223 Cost of Energy Losses, 400 kV				
7100 1228 Other Electricity Regulated Cost of Production (Services), 400 kV				
7100 12311 Operation Cost on Personnel, 330 kV				
7100 12312 Operation Cost on Materials, 330 kV				
7100 12313 Operation Cost on Outsource, 330 kV				
7100 12314 Operation Cost on Electricity Consumed and Other Utilities, 330 kV				
7100 12316 Operation Cost on Operating Leases, 330 kV				
7100 12318 Depreciation Cost of 330 kV				
7100 12319 Operation Cost on Other, 330 kV				
7100 12321 Maintenance Cost on Personnel, 330 kV				
7100 12322 Maintenance Cost on Materials, 330 kV				
7100 12323 Maintenance Cost on Outsource, 330 kV				
7100 12324 Maintenance Cost on Electricity Consumed and Other Utilities, 330 kV				
7100 12326 Maintenance Cost on Operating Leases, 330 kV				
7100 12328 Depreciation Cost of 330 kV				
7100 12329 Maintenance Cost on Other, 330 kV				
7100 1233 Cost of Energy Losses, 330 kV				
7100 1238 Other Electricity Regulated Cost of Production (Services), 330 kV				
7100 12411 Operation Cost on Personnel, 220 kV				
7100 12412 Operation Cost on Materials, 220 kV				
7100 12413 Operation Cost on Outsource, 220 kV				
7100 12414 Operation Cost on Electricity Consumed and Other Utilities, 220 kV				
7100 12416 Operation Cost on Operating Leases, 220 kV				
7100 12418 Depreciation Cost of 220 kV				
7100 12419 Operation Cost on Other, 220 kV				
7100 12421 Maintenance Cost on Personnel, 220 kV				
7100 12422 Maintenance Cost on Materials, 220 kV				
7100 12423 Maintenance Cost on Outsource, 220 kV				
7100 12424 Maintenance Cost on Electricity Consumed and Other Utilities, 220 kV				
7100 12426 Maintenance Cost on Operating Leases, 220 kV				
7100 12428 Depreciation Cost of 220 kV				
7100 12429 Maintenance Cost on Other, 220 kV				
7100 1243 Cost of Energy Losses, 220 kV				
7100 1248 Other Electricity Regulated Cost of Production (Services), 220 kV				
7100 12511 Operation Cost on Personnel, 110 kV				
7100 12512 Operation Cost on Materials, 110 kV				
7100 12513 Operation Cost on Outsource, 110 kV				
7100 12514 Operation Cost on Electricity Consumed and Other Utilities, 110 kV				
7100 12516 Operation Cost on Operating Leases, 110 kV				
7100 12518 Depreciation Cost of 110 kV				
7100 12519 Operation Cost on Other, 110 kV				
7100 12521 Maintenance Cost on Personnel, 110 kV				
7100 12522 Maintenance Cost on Materials, 110 kV				
7100 12523 Maintenance Cost on Outsource, 110 kV				
7100 12524 Maintenance Cost on Electricity Consumed and Other Utilities, 110 kV				
7100 12526 Maintenance Cost on Operating Leases, 110 kV				
7100 12528 Depreciation Cost of 110 kV				
7100 12529 Maintenance Cost on Other, 110 kV				
7100 1253 Cost of Energy Losses, 110 kV				
7100 1258 Other Electricity Regulated Cost of Production (Services), 110 kV				
7100 12611 Operation Cost on Personnel, 35 kV				
7100 12612 Operation Cost on Materials, 35 kV				
7100 12613 Operation Cost on Outsource, 35 kV				
7100 12614 Operation Cost on Electricity Consumed and Other Utilities, 35 kV				
7100 12616 Operation Cost on Operating Leases, 35 kV				
7100 12618 Depreciation Cost of 35 kV				
7100 12619 Operation Cost on Other, 35 kV				
7100 12621 Maintenance Cost on Personnel, 35 kV				
7100 12622 Maintenance Cost on Materials, 35 kV				
7100 12623 Maintenance Cost on Outsource, 35 kV				
7100 12624 Maintenance Cost on Electricity Consumed and Other Utilities, 35 kV				
7100 12626 Maintenance Cost on Operating Leases, 35 kV				
7100 12628 Depreciation Cost of 35 kV				
7100 12629 Maintenance Cost on Other, 35 kV				
7100 1263 Cost of Energy Losses, 35 kV				
7100 1268 Other Electricity Regulated Cost of Production (Services), 35 kV				
7100 12711 Operation Cost on Personnel, 6/10 kV and below				
7100 12712 Operation Cost on Materials, 6/10 kV and below				
7100 12713 Operation Cost on Outsource, 6/10 kV and below				
7100 12714 Operation Cost on Electricity Consumed and Other Utilities, 6/10 kV and below				
7100 12716 Operation Cost on Operating Leases, 6/10 kV and below				
7100 12718 Depreciation Cost of 6/10 kV and below				
7100 12719 Operation Cost on Other, 6/10 kV and below				
7100 12721 Maintenance Cost on Personnel, 6/10 kV and below				
7100 12722 Maintenance Cost on Materials, 6/10 kV and below				
7100 12723 Maintenance Cost on Outsource, 6/10 kV and below				
7100 12724 Maintenance Cost on Electricity Consumed and Other Utilities, 6/10 kV and below				
7100 12726 Maintenance Cost on Operating Leases, 6/10 kV and below				
7100 12728 Depreciation Cost of 6/10 kV and below				
7100 12729 Maintenance Cost on Other, 6/10 kV and below				
7100 1273 Cost of Energy Losses, 6/10 kV and below				
7100 1278 Other Electricity Regulated Cost of Production (Services), 6/10 kV and below				
7100 128 Cost of Regulated Electricity Services, Transmission Activities in Technical Services				
7100 129 Cost of Regulated Electricity Services, Transmission Activities, Other				
7100 13111 Operation Cost on Personnel, 110 kV				
7100 13112 Operation Cost on Materials, 110 kV				
7100 13113 Operation Cost on Outsource, 110 kV				
7100 13114 Operation Cost on Electricity Consumed and Other Utilities, 110 kV				
7100 13116 Operation Cost on Operating Leases, 110 kV				

Table 6

Distribution Network - Trial Balance

Line	Usage desc # & Name	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
7100	13118 Depreciation Cost of 110 KV				
7100	13119 Operation Cost on Other, 110 KV				
7100	13121 Maintenance Cost on Personnel, 110 KV				
7100	13122 Maintenance Cost on Materials, 110 KV				
7100	13123 Maintenance Cost on Outsourch, 110 KV				
7100	13124 Maintenance Cost on Electricity Consumed and Other Utilities, 110 KV				
7100	13125 Maintenance Cost on Operating Lease, 110 KV				
7100	13126 Depreciation Cost of 110 KV				
7100	13129 Maintenance Cost on Other, 110 KV				
7100	13133 Cost of Energy Losses, 110 KV				
7100	13134 Other Electricity Regulated Cost of Production (Services), 110 KV				
7100	13211 Operation Cost on Personnel, 35 KV				
7100	13212 Operation Cost on Materials, 35 KV				
7100	13213 Operation Cost on Outsourch, 35 KV				
7100	13214 Operation Cost on Electricity Consumed and Other Utilities, 35 KV				
7100	13215 Operation Cost on Operating Lease, 35 KV				
7100	13216 Depreciation Cost of 35 KV				
7100	13219 Operation Cost on Other, 35 KV				
7100	13221 Maintenance Cost on Personnel, 35 KV				
7100	13222 Maintenance Cost on Materials, 35 KV				
7100	13223 Maintenance Cost on Outsourch, 35 KV				
7100	13224 Maintenance Cost on Electricity Consumed and Other Utilities, 35 KV				
7100	13225 Maintenance Cost on Operating Lease, 35 KV				
7100	13226 Depreciation Cost of 35 KV				
7100	13229 Maintenance Cost on Other, 35 KV				
7100	13233 Cost of Energy Losses, 35 KV				
7100	13234 Other Electricity Regulated Cost of Production (Services), 35 KV				
7100	13311 Operation Cost on Personnel, 10 KV				
7100	13312 Operation Cost on Materials, 10 KV				
7100	13313 Operation Cost on Outsourch, 10 KV				
7100	13314 Operation Cost on Electricity Consumed and Other Utilities, 10 KV				
7100	13315 Operation Cost on Operating Lease, 10 KV				
7100	13316 Depreciation Cost of 10 KV				
7100	13319 Operation Cost on Other, 10 KV				
7100	13321 Maintenance Cost on Personnel, 10 KV				
7100	13322 Maintenance Cost on Materials, 10 KV				
7100	13323 Maintenance Cost on Outsourch, 10 KV				
7100	13324 Maintenance Cost on Electricity Consumed and Other Utilities, 10 KV				
7100	13325 Maintenance Cost on Operating Lease, 10 KV				
7100	13326 Depreciation Cost of 10 KV				
7100	13329 Maintenance Cost on Other, 10 KV				
7100	13333 Cost of Energy Losses, 10 KV				
7100	13334 Other Electricity Regulated Cost of Production (Services), 10 KV				
7100	13411 Operation Cost on Personnel, 6 KV				
7100	13412 Operation Cost on Materials, 6 KV				
7100	13413 Operation Cost on Outsourch, 6 KV				
7100	13414 Operation Cost on Electricity Consumed and Other Utilities, 6 KV				
7100	13415 Operation Cost on Operating Lease, 6 KV				
7100	13416 Depreciation Cost of 6 KV				
7100	13419 Operation Cost on Other, 6 KV				
7100	13421 Maintenance Cost on Personnel, 6 KV				
7100	13422 Maintenance Cost on Materials, 6 KV				
7100	13423 Maintenance Cost on Outsourch, 6 KV				
7100	13424 Maintenance Cost on Electricity Consumed and Other Utilities, 6 KV				
7100	13425 Maintenance Cost on Operating Lease, 6 KV				
7100	13426 Depreciation Cost of 6 KV				
7100	13429 Maintenance Cost on Other, 6 KV				
7100	13433 Cost of Energy Losses, 6 KV				
7100	13434 Other Electricity Regulated Cost of Production (Services), 6 KV				
7100	13511 Operation Cost on Personnel, 220/380 V				
7100	13512 Operation Cost on Materials, 220/380 V				
7100	13513 Operation Cost on Outsourch, 220/380 V				
7100	13514 Operation Cost on Electricity Consumed and Other Utilities, 220/380 V				
7100	13515 Operation Cost on Operating Lease, 220/380 V				
7100	13516 Depreciation Cost of 220/380 V				
7100	13519 Operation Cost on Other, 220/380 V				
7100	13521 Maintenance Cost on Personnel, 220/380 V				
7100	13522 Maintenance Cost on Materials, 220/380 V				
7100	13523 Maintenance Cost on Outsourch, 220/380 V				
7100	13524 Maintenance Cost on Electricity Consumed and Other Utilities, 220/380 V				
7100	13525 Maintenance Cost on Operating Lease, 220/380 V				
7100	13526 Depreciation Cost of 220/380 V				
7100	13529 Maintenance Cost on Other, 220/380 V				
7100	13533 Cost of Energy Losses, 220/380 V				
7100	13534 Other Electricity Regulated Cost of Production (Services), 220/380 V				
7100	13711 Operation Cost on Personnel, Distribution Dispatch Services				
7100	13712 Operation Cost on Materials, Distribution Dispatch Services				
7100	13713 Operation Cost on Outsourch, Distribution Dispatch Services				
7100	13714 Operation Cost on Electricity Consumed and Other Utilities, Distribution Dispatch Services				
7100	13715 Operation Cost on Operating Lease, Distribution Dispatch Services				
7100	13716 Depreciation Cost of Distribution Dispatch Services				
7100	13719 Operation Cost on Other, Distribution Dispatch Services				
7100	13721 Maintenance Cost on Personnel, Distribution Dispatch Services				
7100	13722 Maintenance Cost on Materials, Distribution Dispatch Services				
7100	13723 Maintenance Cost on Outsourch, Distribution Dispatch Services				
7100	13724 Maintenance Cost on Electricity Consumed and Other Utilities, Distribution Dispatch Services				
7100	13725 Maintenance Cost on Operating Lease, Distribution Dispatch Services				
7100	13726 Depreciation Cost of Distribution Dispatch Services				
7100	13729 Maintenance Cost on Other, Distribution Dispatch Services				
7100	13733 Cost of Energy Losses, Distribution Dispatch Services				
7100	13734 Other Electricity Regulated Cost of Production (Services), Distribution Dispatch Services				
7100	139 Cost of Regulated Electricity Services, Distribution (Network), Technical Services				
7100	139 Cost of Regulated Electricity Services, Distribution (Network), Other				
7400	1211 Payroll Cost of Administration				
7400	1212 Operating Lease				
7400	1213 Office supply				
7400	1214 Communication				
7400	1215 Utilities				
7400	1216 Repairs				
7400	1217 Representative Expenses				
7400	1218 Depreciation				
7400	1219 Other Electricity Regulated Administration Expenses				
7400	1221 Insurance				
7400	1222 Consultation and Audit				
7400	1223 Training				
7400	1224 Bank charges and Fees				
7400	1225 Business Trip				
7400	1226 Bad debt				
7400	1227 Other Taxes and Duties				
7400	1228 Penalties and Charges				
7400	1229 Other Electricity Regulated General Expenses				
7400	1311 Payroll Cost of Administration				
7400	1312 Operating Lease				
7400	1313 Office Supply				
7400	1314 Communication				
7400	1315 Utilities				
7400	1316 Repairs				
7400	1317 Representative Expenses				
7400	1318 Depreciation				
7400	1319 Other Electricity Regulated Administration Expenses				
7400	1321 Insurance				
7400	1322 Consultation and Audit				
7400	1323 Training				
7400	1324 Bank charges and Fees				
7400	1325 Business Trip				
7400	1326 Bad debt				
7400	1327 Other Taxes and Duties				
7400	1328 Penalties and Charges				
7400	1329 Other Electricity Regulated General Expenses				
7700	21 Construction (Production) of New FA, Transmission				
7700	22 Installation Costs of FA, Transmission				
7700	23 Expenditures on FA in Operation, Transmission				
7700	24 Development (Production) of New Intangible LT Asset, Transmission				
7700	25 Expenditures on Intangible LT Asset in Operation, Transmission				
7700	21 Construction (Production) of New FA, Distribution				
7700	22 Installation Costs of FA, Distribution				
7700	23 Expenditures on FA in Operation, Distribution				
7700	24 Development (Production) of New Intangible LT Asset, Distribution				
7700	25 Expenditures on Intangible LT Asset in Operation, Distribution				

Table 7

Capital Expenditure Form

Company Name Reporting Period Submission Version

This form is filled for each capital asset constructed and/or created and become operating in the reporting period - Above 20 000 GEL

Accounting Code of the asset	PPE Code	Name of the Asset	Purpose	In-house construction / external

Please provide general description of the assets and its characteristics

Expense Breakdown by functionality	Labour		Materials and Supply		Fuel		Other Costs	Sub Total
	Quantity and dimension	Total Sum	Quantity and dimension	Total Sum	Quantity and dimension	Total Sum		
		100		100		20	20	240
Toatl								

Table 8

Transmission System Data Form

Company Name Reporting Period Submission Version

km of lines - underground

Km of underground lines by voltage

-
-
-
-
-
-

Km of overhead lines

-
-
-
-
-
-

Number of Power transformers (companies are encouraged to give farther subgroups if they wish to do so)

Table 10

Organizational Chart

Licensees have to provide organizational chart in this form

APPENDIX 4. DISTRIBUTION SUPPLY REPORTING FORMS

Table of contents

License Type

Distribution Supply

Financial Reports

Table 1	Income statement for regulatory purposes
Table 2	Statement of financial position for regulatory purposes
Table 3	PPE movement
Table 4	Regulatory Expense breakdown by nature
Table 5	Property plant and equipment breakdown by Plant assignments
Table 6	Trial Balance
Table 7	CAPEX Form

Non-financial Reports

Table 8	Not Applicable to Distribution Supply
Table 9	Electricity production info - not applicable to Distribution Supply
Table 10	Organizational Chart
Table 11	Staff Information Form
Table 12	Vendor Reporting
Table 13	Affiliate transactions reporting

Table 1

Distribution Supply - Income Statement

	Prior Period Results	Reporting Period Results
6 Operating Income		
61 Operating Income		
6100 Operating Income		
6100.1 Income: Electricity Regulated Activity		
6100.14 Income: Electricity Regulated Activity, Distribution (Supply) Activities		
6110 Income from Sales		
6120 Returns and discounts		
6190 Other operating income		
7 Operating Expenses		
71 Cost of products sold (goods-producing and services industries)		
7110 Materials / purchased		
7120 Direct Payroll		
7130 Direct labor taxes and social insurance		
7140 Indirect materials (purchased)		
7150 Indirect Labor		
7160 Indirect Labor Taxes and Benefits Expenses		
7170 Depreciation and amortization		
7180 Repair and Maintenance Costs		
7185 Inventory adjustment		
7190 Other Operating Expenses		
72 Cost of Goods Sold (Trading Enterprises)		
7210 Sold / Purchased goods		
7220 Returns/discounts		
7290 Inventory adjustments		
73 Sales Expenses		
7310 Advertisement Expenses		
7320 Salaries, wages and commissions expenses		
7330 Accruals on salaries		
7340 Transportation and storage expenses		
7390 Other selling expenses		
74 General and administrative expenses		
7410 Salary and Wages Expenses		
7415 Social Insurance Expense		
7420 Operating Lease		
7425 Office supplies		
7430 Communication Expenses		
7435 Insurance		
7440 Repair		
7445 Computer Expenses		
7450 Consultation and Audit Fee		
7455 Depreciation and amortization		
7460 Bad debt expense		
7465 Other tax expenses		
7490 Other general expenses		
75 Total Operating Expenses for Regulated Activities		
7500 Total Operating Expenses for Regulated Activities		
7500.1 Operating Expenses for Electricity Regulated Activity		
7500.14 Operating Expenses for Electricity Regulated Distribution (Supply) Activity		
8 Non-Operating Income and Expense		
81 Non-Operating income		
8100 Non-Operating income		
8100.1 Income from Grants: Electricity Regulated Activity		
8100.14 Income from Grants: Electricity Regulated Activity, Distribution (Supply)		
8110 Interest Income		
8120 Income from dividends		
8130 Gain from non operating activities		
8190 Other non-operating income		
82 Non-Operating Expenses/Losses		
8200 Non-Operating Expenses/Losses		
8200.1 Depreciation of Granted Assets: Electricity Regulated Activity		
8200.14 Depreciation of Granted Assets: Electricity Regulated Activity, Distribution (Supply)		
8210 Interest Expense		
8220 Non operating loss		
8290 Other nonoperating expenses		
9 Extraordinary Gains or Losses		
91 Extraordinary gains or losses		
9110 Extraordinary gains		
9120 Extraordinary losses		
92 Other Expenses		
9210 Profit Tax		

Table 2

Distribution Supply _ Statement of Financial Position (Balance Sheet)

	Starting Balance of the Period	Ending Balance of the Period
1 Current Assets		
11 Cash on Hand		
1110 Cash on Hand Local Currency		
1120 Cash on Hand Foreign Currency		
12 Cash in Bank		
1210 Bank - national currency (resident banks)		
1220 Bank - foreign currency (resident banks)		
1230 International Bank-foreign currency		
1290 Cash on other bank account		
13 ST Investments		
1310 Marketable securities		
1320 Government securities		
1330 Current portion of long-term investments		
1390 Other short-term investments		
14 ST Receivables		
1410 Accounts receivable - trade		
1410.1 Receivables for Regulated Activity		
1410.14 Receivables for Regulated Distribution (Supply) Services		
1410.2 Receivables for Non-Regulated Activity		
1415 Allowance for doubtful debts		
1420 AR from subsidiaries		
1430 AR - employees		
1440 AR - officers and directors		
1450 AR - partn. on the loans issued		
1460 Payments receiv. from partn. for subscri		
1470 Current portion of long-term receivables		
1480 Prepayments to suppliers		
1485 Prepayments to custom-hose		
1490 Other short term receivables		
15 ST Notes Receivable		
1510 Notes receivable due within one year		
1520 The current portion of long-term notes		
16 Inventory		
1610 Goods		
1620 Materials and supplies		
1630 Semi-Products		
1635 Interim account		
1640 Finished products		
1690 Other inventory (fuel, tare)		
17 Prepaid expenses		
1710 Prepaid services		
1720 Prepaid lease		
1790 Prepaid other		
18 Accrued receivables		
1810 Accrued dividends receivable		
1820 Accrued interest receivable		
1890 Other accrued receivables		
19 Other Current Assets		
1910 Other Current Assets		
1910.1 Other Regulated Current Assets		
1910.2 Other Non-Regulated Current Assets		
2 Non-current Assets		
21 Fixed Assets		
2110 Land		
2110.1 Land: Electricity Regulated Activity		
2110.14 Land: Electricity Regulated Activity, Distribution (Supply)		
2110.9 Land: Non-Regulated Activity		
..		
2120 Construction in progress		
2120.1 Construction in progress: Electricity Regulated Activity		
2120.14 Construction in progress: Electricity Regulated Activity, Distribution (Supply)		
2120.9 Construction in progress: Non-Regulated Activity		
..		
2130 Buildings		
2130.1 Building: Electricity Regulated Activity		
2130.14 Building: Electricity Regulated Activity, Distribution (Supply)		
2130.9 Buildings: Non-Regulated Activity		
..		

Table 2

Distribution Supply _ Statement of Financial Position (Balance Sheet)

2140 Constructions		
2140.1 Constructions: Electricity Regulated Activity		
2140.14 Constructions: Electricity Regulated Activity, Distribution (Supply)		
2140.9 Constructions: Non-Regulated Activity		
**		
2150 Machinery and equipment		
2150.1 Machinery and equipment: Electricity Regulated Activity		
2150.14 Machinery and equipment: Electricity Regulated Activity, Distribution (Supply)		
2150.9 Machinery and equipment: Non-Regulated Activity		
**		
2155 Transferring assets		
2155.1 Transferring assets: Electricity Regulated Activity		
2155.14 Transferring assets: Electricity Regulated Activity, Distribution (Supply)		
2155.9 Transferring assets: Non-Regulated Activity		
**		
2157 Contribution and Grants		
2157.1 Contribution and Grants: Electricity Regulated Activity		
2157.9 Contribution and Grants: Non-Regulated Activity		
2160 Office equipment		
2160.1 Office equipment: Electricity Regulated Activity		
2160.14 Office equipment: Electricity Regulated Activity, Distribution (Supply)		
2160.9 Office equipment: Non-Regulated Activity		
**		
2170 Furniture and fixtures		
2170.1 Furniture and fixtures: Electricity Regulated Activity		
2170.14 Furniture and fixtures: Electricity Regulated Activity, Distribution (Supply)		
2170.9 Furniture and fixtures used for Non-Regulated Activity		
**		
2180 Vehicles		
2180.1 Vehicles: Electricity Regulated Activity		
2180.14 Vehicles: Electricity Regulated Activity, Distribution (Supply)		
2180.9 Vehicles used for Non-Regulated Activity		
**		
2185 Instruments and Other PPE in Operation		
2185.1 Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity		
2185.14 Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Distribution (Supply)		
2185.9 Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity		
**		
2190 Leasehold Improvement		
2190.1 Leasehold Improvement: Electricity Regulated Activity		
2190.14 Leasehold Improvement: Electricity Regulated Activity, Distribution (Supply)		
2190.9 Leasehold Improvement: Non-Regulated Activity		
**		
2195 PPE Not in Operation (in warehouse)		
2195.1 Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity		
2195.14 Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Distribution (Supply)		
2195.9 Long Term Tangible Assets Not in Operation (in warehouse): Non-Regulated Activity		
**		
22 Depreciation of Fixed Assets		
2230 Accumulated depreciation - buildings		
2230.1 Accumulated Depreciation of Building: Electricity Regulated Activity		
2230.14 Accumulated Depreciation of Building: Electricity Regulated Activity, Distribution (Supply)		
2230.9 Accumulated Depreciation of Buildings: Non-Regulated Activity		
**		
2240 Accumulated depreciation - constructions		
2240.1 Accumulated Depreciation of Constructions: Electricity Regulated Activity		
2240.14 Accumulated Depreciation of Constructions: Electricity Regulated Activity, Distribution (Supply)		
2240.9 Accumulated Depreciation of Constructions: Non-Regulated Activity		
**		
2250 Accumulated depreciation - machinery		
2250.1 Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity		
2250.14 Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Distribution (Supply)		
2250.9 Accumulated Depreciation of Machinery and equipment: Non-Regulated Activity		
**		
2255 Accumulated depreciation of Transferring assets		
2255.1 Accumulated Depreciation of Transferring assets: Electricity Regulated Activity		
2255.14 Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Distribution (Supply)		
2255.9 Accumulated Depreciation of Transferring assets: Non-Regulated Activity		
**		
2257 Accumulated Depreciation of Contribution and Grants		
2257.1 Accumulated Depreciation of Contribution and Grants: Electricity Regulated Activity		
2257.9 Accumulated Depreciation of Contribution and Grants: Non-Regulated Activity		
2260 Accumulated depreciation-office equipment		
2260.1 Accumulated Depreciation of Office equipment: Electricity Regulated Activity		
2260.14 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Distribution (Supply)		
2260.9 Accumulated Depreciation of Office equipment: Non-Regulated Activity		
**		

Table 2

Distribution Supply _ Statement of Financial Position (Balance Sheet)

2270 Accumul. deprec.- furniture and fixtures		
2270.1 Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity		
2270.14 Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Distribution (Supply)		
2270.9 Accumulated Depreciation of Furniture and fixtures used for Non-Regulated Activity		
**		
2280 Accumulated depreciation - vehicles		
2280.1 Accumulated Depreciation of Vehicles: Electricity Regulated Activity		
2280.14 Accumulated Depreciation of Vehicles: Electricity Regulated Activity, Distribution (Supply)		
2280.9 Accumulated Depreciation of Vehicles used for Non-Regulated Activity		
**		
2285 Accumulated depreciation of Instruments and Other PPE in Operation		
2285.1 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity		
2285.9 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity		
**		
2290 Accumul. deprec.- Leasehold Improvement		
2290.1 Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity		
2290.14 Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Distribution (Supply)		
2290.9 Accumulated Depreciation of Leasehold Improvement: Non-Regulated Activity		
**		
23 Long-Term Receivables		
2310 LT notes receivable		
2320 Receivables on Financial Lease		
2330 Payments receivable for subscribed share		
2340 LT Deferred Taxes		
2390 Other LT Receivables		
24 Long-Term Investments		
2410 Long-term marketable securities		
2420 Long-term governmental securities		
2430 Participant in other companies		
2490 Other Long-term investments		
25 Intangible Assets		
2510 Licenses		
2510.1 Licenses: Electricity Regulated Activity		
2510.14 Licenses: Electricity Regulated Activity, Distribution (Supply)		
2510.9 Licenses: Non-Regulated Activity		
**		
2520 Franchise		
2520.1 Franchise: Electricity Regulated Activity		
2520.14 Franchise: Electricity Regulated Activity, Distribution (Supply)		
2520.9 Franchise: Non-Regulated Activity		
**		
2530 Patents		
2530.1 Patents: Electricity Regulated Activity		
2530.14 Patents: Electricity Regulated Activity, Distribution (Supply)		
2530.9 Patents: Non-Regulated Activity		
**		
2540 Goodwill		
2540.1 Goodwill: Electricity Regulated Activity		
2540.14 Goodwill: Electricity Regulated Activity, Distribution (Supply)		
2540.9 Goodwill: Non-Regulated Activity		
**		
2590 Other intangible assets		
2590.1 Other intangible assets: Electricity Regulated Activity		
2590.14 Other intangible assets: Electricity Regulated Activity, Distribution (Supply)		
2590.9 Other intangible assets: Non-Regulated Activity		
**		
26 Accumulated Amortization of Intangible Assets		
2610 Accumulated amortization - License		
2610.1 Accumulated amortization of Licenses: Electricity Regulated Activity		
2610.14 Accumulated amortization of Licenses: Electricity Regulated Activity, Distribution (Supply)		
2610.9 Accumulated amortization of Licenses: Non-Regulated Activity		
**		
2620 Accumulated amortization - Franchise		
2620.1 Accumulated amortization of Franchise: Electricity Regulated Activity		
2620.14 Accumulated amortization of Franchise: Electricity Regulated Activity, Distribution (Supply)		
2620.9 Accumulated amortization of Franchise: Non-Regulated Activity		
**		
2630 Accumulated amortization - Patents		
2630.1 Accumulated amortization of Patents: Electricity Regulated Activity		
2630.14 Accumulated amortization of Patents: Electricity Regulated Activity, Distribution (Supply)		
2630.9 Accumulated amortization of Patents: Non-Regulated Activity		
**		
2640 Accumulated amortization - Goodwill		
2690 Accumulated amortization - other intangible Assets		
2690.1 Accumulated amortization of Other intangible assets: Electricity Regulated Activity		
2690.14 Accumulated amortization of Other intangible assets: Electricity Regulated Activity, Distribution (Supply)		
2690.9 Accumulated amortization of Other intangible assets: Non-Regulated Activity		
**		
3 Current Liabilities		
31 Short term Payables		
3110 Accounts payable - trade		
3120 Advances received		

Table 3

PPE Movement Form

Company Name

Reporting Period

Submission Version

Accounting Code of the PPE Group (four digit)	Name of the group	Historical Cost at the Beginning of Period	Accumulated Depreciation at the Beginning of	Any other Movments by the beginning of the Period	net book value at the beginning of period	Additions	retirement	Impairment	Depreciable Amount	Depreciation Expense of the reporting Period	Net book value at the end of period	Depr. Rate	Salvage Value	Deprecation Method	Average Aging of Group
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
2110	Land				0				0	0	0				
2120	Construction in progress	150	40	10	100	50	40	20	70	7	63	10%	20	Straight Line	
2130	Buildings														
2140	Constructions														
2150	Machinery and equipment														
2155	Transferring assets														
2157	Contribution and Grants														
2160	Office equipment														
2170	Furniture and fixtures														
2180	Vehicles														
2185	Instruments and Other PPE in Operation														
2190	Leasehold Improvement														
2195	PPE Not in Operation (in warehouse														
2510	Licenses														
2520	Franchise														
2530	Patents														
2540	Goodwill														
2590	Other intangible assets														
Total															

Yellow cells are examples

Table 4

Distribution Supply - Regulatory Expense Break Down

	Prior Period Results	Reporting Period Results
7 Operating Expenses		
71 Cost of products sold (goods-producing and services industries)		
7100 Cost of products sold (goods-producing and services industries)		
7100.1 Cost of Production (Services) of Electricity /Regulated Activities		
7100.14 Cost of Regulated Electricity Distribution (Supply) Activities		
7100.141 Cost of Supply of Active Electricity		
7100.1411 Cost of Purchase of Electricity		
7100.14111 Cost of Active Electricity Purchased for Sale		
7100.1412 Operation & Maintenance Cost		
7100.14128 Depreciation Cost of the Assets of Distribution (Supply) in Operation		
7100.14129 Other Operation and Maintenance Costs of Distribution (Supply)		
7100.14121 Operation and Maintenance Cost of Distribution (Supply) on Personnel		
7100.14122 Operation and Maintenance Cost of Distribution (Supply) on Materials		
7100.14123 Operation and Maintenance Cost of Distribution (Supply) on Outsource		
7100.14124 Operation and Maintenance Cost of Distribution (Supply) on Electricity Consumed and Other Utilities		
7100.14125 Operation and Maintenance Cost of Distribution (Supply) on Operating Lease		
7100.1413 Cost of Active Electricity Losses		
7100.1419 Other Cost of Active Electricity Losses		
7100.149 Cost of Other Distribution (Supply) Activity		
74 General and administrative expenses		
7400 General and administrative expenses		
7400.1 General & Administration Expenses for Electricity Regulated Activities		
7400.14 General & Administration Costs of Electricity Regulated Distribution (Supply) Activities		
7400.141 Administration Expenses of Electricity Regulated Distribution (Supply) Activities		
7400.1411 Payroll Cost of Administration		
7400.1412 Operating Lease		
7400.1413 Office Supply		
7400.1414 Communication		
7400.1415 Utilities		
7400.1416 Repair		
7400.1417 Representative Expenses		
7400.1418 Depreciation		
7400.1419 Other Electricity Regulated Administration Expenses		
7400.142 General Costs of Electricity Regulated Distribution (Supply) Activities		
7400.1421 Insurance		
7400.1422 Consultation and Audit		
7400.1423 Training		
7400.1424 Bank charges and Fees		
7400.1425 Business Trip		
7400.1426 Bad dept		
7400.1427 Other Taxes and Duties		
7400.1428 Penalties and Charges		
7400.1429 Other Electricity Regulated General Expenses		

Table 5

Distribution Supply Plant Assignment

	Starting Balance of the Period	Ending Balance of the Period
Distribution (Supply) / General Plant		
2110.14 Land: Electricity Regulated Activity, Distribution (Supply)		
2130.14 Building: Electricity Regulated Activity, Distribution (Supply)		
2230.14 Accumulated Depreciation of Building: Electricity Regulated Activity, Distribution (Supply)		
2140.14 Constructions: Electricity Regulated Activity, Distribution (Supply)		
2240.14 Accumulated Depreciation of Constructions: Electricity Regulated Activity, Distribution (Supply)		
2150.14 Machinery and equipment: Electricity Regulated Activity, Distribution (Supply)		
2250.14 Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Distribution (Supply)		
2155.14 Transferring assets: Electricity Regulated Activity, Distribution (Supply)		
2255.14 Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Distribution (Supply)		
2157.1411 Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by third parties)		
2257.1411 Accumulated Depreciation of Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by third parties)		
2157.1412 Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by customers)		
2257.1412 Accumulated Depreciation of Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by customers)		
2157.1413 Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by company)		
2257.1413 Accumulated Depreciation of Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by company)		
2157.1414 Distribution (Supply) Assets financed by third parties: Overhaul, Renovation, and other upgrades		
2257.1414 Accumulated Depreciation of Distribution (Supply) Assets financed by third parties: Overhaul, Renovation, and other upgrades		
2160.141 Office equipment: Electricity Regulated Activity, Distribution (Supply), Computers and peripheral equipment		
2260.141 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Distribution (Supply), Computers and peripheral equipment		
2160.142 Office equipment: Electricity Regulated Activity, Distribution (Supply), Communication equipment and devices		
2260.142 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Distribution (Supply), Communication equipment and devices		
2160.149 Office equipment: Electricity Regulated Activity, Distribution (Supply), Other		
2260.149 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Distribution (Supply), Other		
2170.14 Furniture and fixtures: Electricity Regulated Activity, Distribution (Supply)		
2270.14 Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Distribution (Supply)		
2180.14 Vehicles: Electricity Regulated Activity, Distribution (Supply)		
2280.14 Accumulated Depreciation of Vehicles: Electricity Regulated Activity, Distribution (Supply)		
2185.14 Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Distribution (Supply)		
2285.14 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Distribution (Supply)		
2190.14 Leasehold Improvement: Electricity Regulated Activity, Distribution (Supply)		
2290.14 Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Distribution (Supply)		
Distribution (Supply) Regulated PP&E held for future use		
2195.14 Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Distribution (Supply)		
CIP Distribution (Supply)		
2120.14 Construction in progress: Electricity Regulated Activity, Distribution (Supply)		
Non Regulated		
2110.9 Land: Non-Regulated Activity		
2120.9 Construction in progress: Non-Regulated Activity		
2130.9 Buildings: Non-Regulated Activity		
2230.9 Accumulated Depreciation of Buildings: Non-Regulated Activity		
2140.9 Constructions: Non-Regulated Activity		
2240.9 Accumulated Depreciation of Constructions: Non-Regulated Activity		
2150.9 Machinery and equipment: Non-Regulated Activity		
2250.9 Accumulated Depreciation of Machinery and equipment: Non-Regulated Activity		
2155.9 Transferring assets: Non-Regulated Activity		
2255.9 Accumulated Depreciation of Transferring assets: Non-Regulated Activity		
2157.9 Contribution and Grants: Non-Regulated Activity		
2257.9 Accumulated Depreciation of Contribution and Grants: Non-Regulated Activity		
2160.9 Office equipment: Non-Regulated Activity		
2260.9 Accumulated Depreciation of Office equipment: Non-Regulated Activity		
2170.9 Furniture and fixtures used for Non-Regulated Activity		
2270.9 Accumulated Depreciation of Furniture and fixtures used for Non-Regulated Activity		
2180.9 Vehicles used for Non-Regulated Activity		
2280.9 Accumulated Depreciation of Vehicles used for Non-Regulated Activity		
2185.9 Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity		
2285.9 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity		
2190.9 Leasehold Improvement: Non-Regulated Activity		
2290.9 Accumulated Depreciation of Leasehold Improvement: Non-Regulated Activity		
2195.9 Long Term Tangible Assets Not in Operation (in warehouse): Non-Regulated Activity		

Table 6

Distribution Supply - Trial Balance

Sta (Usua acc # & Name)	Starting balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
Balance Sheet				
1110 Cash on Hand Local Currency				
1120 Cash on Hand Foreign Currency				
1210 Bank - national currency (resident banks)				
1220 Bank - foreign currency (resident banks)				
1230 International Bank-foreign currency				
1290 Cash on other bank account				
1310 Marketable securities				
1320 Government securities				
1330 Current portion of long-term investments				
1390 Other short-term investments				
1410.14 Receivables for Regulated Distribution (Supply) Services				
1410.19 Receivables for other regulated Services				
1410.2 Receivables for Non-Regulated Activity				
1415 Allowance for doubtful debts				
1420 AR from subsidiaries				
1430 AR - employees				
1440 AR - officers and directors				
1450 AR - partn. on the loans issued				
1460 Payments receivables from partn. for subscr.				
1470 Current portion of long-term receivables				
1480 Prepayments to suppliers				
1485 Prepayments to custom-hose				
1490 Other short term receivables				
1510 Notes receivable due within one year				
1520 The current portion of long-term notes				
1610 Goods				
1620 Materials and supplies				
1630 Semi-Products				
1635 Interim account				
1640 Finished products				
1690 Other inventory (fuel, tare)				
1710 Prepaid services				
1720 Prepaid lease				
1790 Prepaid other				
1810 Accrued dividends receivable				
1820 Accrued interest receivable				
1890 Other accrued receivables				
1910.1 Other Regulated Current Assets				
1910.2 Other Non-Regulated Current Assets				
2110.14 Land: Electricity Regulated Activity, Distribution (Supply)				
2110.19 Land: Electricity Regulated Activity, Other				
2110.9 Land: Non-Regulated Activity				
2120.14 Construction in progress: Electricity Regulated Activity, Distribution (Supply)				
2120.19 Construction in progress: Electricity Regulated Activity, Other				
2120.9 Construction in progress: Non-Regulated Activity				
2130.14 Building: Electricity Regulated Activity, Distribution (Supply)				
2130.19 Building: Electricity Regulated Activity, Other				
2130.9 Buildings: Non-Regulated Activity				
2140.14 Constructions: Electricity Regulated Activity, Distribution (Supply)				
2140.19 Constructions: Electricity Regulated Activity, Other				
2140.9 Constructions: Non-Regulated Activity				
2150.14 Machinery and equipment: Electricity Regulated Activity, Distribution (Supply)				
2150.19 Machinery and equipment: Electricity Regulated Activity, Other				
2150.9 Machinery and equipment: Non-Regulated Activity				
2155.14 Transferring assets: Electricity Regulated Activity, Distribution (Supply)				
2155.19 Transferring assets: Electricity Regulated Activity, Other				
2155.9 Transferring assets: Non-Regulated Activity				
2157.1411 Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by third parties)				
2157.1412 Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by customers)				
2157.1413 Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by company)				
2157.1414 Distribution (Supply) Assets financed by third parties: Overhaul, Renovation, and other upgrades				
2157.19 Contribution and Grants: Electricity Regulated Activity, Other				
2157.9 Contribution and Grants: Non-Regulated Activity				
2160.141 Office equipment: Electricity Regulated Activity, Distribution (Supply), Computers and peripheral equipment				
2160.142 Office equipment: Electricity Regulated Activity, Distribution (Supply), Communication equipment and devices				
2160.149 Office equipment: Electricity Regulated Activity, Distribution (Supply), Other				
2160.19 Office equipment: Electricity Regulated Activity, Other				
2160.9 Office equipment: Non-Regulated Activity				
2170.14 Furniture and fixtures: Electricity Regulated Activity, Distribution (Supply)				
2170.19 Furniture and fixtures: Electricity Regulated Activity, Other				
2170.9 Furniture and fixtures used for Non-Regulated Activity				
2180.14 Vehicles: Electricity Regulated Activity, Distribution (Supply)				
2180.19 Vehicles: Electricity Regulated Activity, Other				
2180.9 Vehicles used for Non-Regulated Activity				
2185.14 Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Distribution (Supply)				
2185.19 Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Other				
2185.9 Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity				
2190.14 Leasehold Improvement: Electricity Regulated Activity, Distribution (Supply)				
2190.19 Leasehold Improvement: Electricity Regulated Activity, Other				
2190.9 Leasehold Improvement: Non-Regulated Activity				
2195.14 Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Distribution (Supply)				
2195.19 Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Other				
2195.9 Long Term Tangible Assets Not in Operation (in warehouse): Non-Regulated Activity				
2230.14 Accumulated Depreciation of Building: Electricity Regulated Activity, Distribution (Supply)				
2230.19 Accumulated Depreciation of Building: Electricity Regulated Activity, Other				
2230.9 Accumulated Depreciation of Buildings: Non-Regulated Activity				
2240.14 Accumulated Depreciation of Constructions: Electricity Regulated Activity, Distribution (Supply)				
2240.19 Accumulated Depreciation of Constructions: Electricity Regulated Activity, Other				
2240.9 Accumulated Depreciation of Constructions: Non-Regulated Activity				
2250.14 Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Distribution (Supply)				
2250.19 Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Other				
2250.9 Accumulated Depreciation of Machinery and equipment: Non-Regulated Activity				
2255.14 Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Distribution (Supply)				
2255.19 Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Other				
2255.9 Accumulated Depreciation of Transferring assets: Non-Regulated Activity				
2257.1411 Accumulated Depreciation of Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by third parties)				
2257.1412 Accumulated Depreciation of Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by customers)				
2257.1413 Accumulated Depreciation of Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by company)				

Table 6

Distribution Supply - Trial Balance

Stat/Usua acc # & Name)	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
2257.1414 Accumulated Depreciation of Distribution (Supply) Assets financed by third parties: Overhaul, Renovation, and other upgrades				
2257.19 Accumulated Depreciation of Contribution and Grants: Electricity Regulated Activity, Other				
2257.9 Accumulated Depreciation of Contribution and Grants: Non-Regulated Activity				
2260.141 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Distribution (Supply), Computers and peripheral equipment				
2260.142 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Distribution (Supply), Communication equipment and devices				
2260.149 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Distribution (Supply), Other				
2260.19 Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Other				
2260.9 Accumulated Depreciation of Office equipment: Non-Regulated Activity				
2270.14 Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Distribution (Supply)				
2270.19 Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Other				
2270.9 Accumulated Depreciation of Furniture and fixtures used for Non-Regulated Activity				
2280.14 Accumulated Depreciation of Vehicles: Electricity Regulated Activity, Distribution (Supply)				
2280.19 Accumulated Depreciation of Vehicles: Electricity Regulated Activity, Other				
2280.9 Accumulated Depreciation of Vehicles used for Non-Regulated Activity				
2285.14 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Distribution (Supply)				
2285.19 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Other				
2285.9 Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity				
2290.14 Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Distribution (Supply)				
2290.19 Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Other				
2290.9 Accumulated Depreciation of Leasehold Improvement: Non-Regulated Activity				
2310 LT notes receivable				
2320 Receivables on Financial Lease				
2330 Payments receivable for subscribed share				
2340 LT Deferred Taxes				
2390 Other LT Receivables				
2410 Long-term marketable securities				
2420 Long-term governmental securities				
2430 Participant in other companies				
2490 Other Long-term investments				
2510.14 Licenses: Electricity Regulated Activity, Distribution (Supply)				
2510.19 Licenses: Electricity Regulated Activity, Other				
2510.9 Licenses: Non-Regulated Activity				
2520.14 Franchise: Electricity Regulated Activity, Distribution (Supply)				
2520.19 Franchise: Electricity Regulated Activity, Other				
2520.9 Franchise: Non-Regulated Activity				
2530.14 Patents: Electricity Regulated Activity, Distribution (Supply)				
2530.19 Patents: Electricity Regulated Activity, Other				
2530.9 Patents: Non-Regulated Activity				
2540.14 Goodwill: Electricity Regulated Activity, Distribution (Supply)				
2540.19 Goodwill: Electricity Regulated Activity, Other				
2540.9 Goodwill: Non-Regulated Activity				
2590.14 Other intangible assets: Electricity Regulated Activity, Distribution (Supply)				
2590.19 Other intangible assets: Electricity Regulated Activity, Other				
2590.9 Other intangible assets: Non-Regulated Activity				
2610.14 Accumulated amortization of Licenses: Electricity Regulated Activity, Distribution (Supply)				
2610.19 Accumulated amortization of Licenses: Electricity Regulated Activity, Other				
2610.9 Accumulated amortization of Licenses: Non-Regulated Activity				
2620.14 Accumulated amortization of Franchise: Electricity Regulated Activity, Distribution (Supply)				
2620.19 Accumulated amortization of Franchise: Electricity Regulated Activity, Other				
2620.9 Accumulated amortization of Franchise: Non-Regulated Activity				
2630.14 Accumulated amortization of Patents: Electricity Regulated Activity, Distribution (Supply)				
2630.19 Accumulated amortization of Patents: Electricity Regulated Activity, Other				
2630.9 Accumulated amortization of Patents: Non-Regulated Activity				
2640 Accumulated amortization - Goodwill				
2690.14 Accumulated amortization of Other intangible assets: Electricity Regulated Activity, Distribution (Supply)				
2690.19 Accumulated amortization of Other intangible assets: Electricity Regulated Activity, Other				
2690.9 Accumulated amortization of Other intangible assets: Non-Regulated Activity				
3110 Accounts payable - trade				
3120 Advances received				
3130 Wages and salaries payable				
3140 Royalties				
3150 Liability for fees, commissions				
3160 Non-wage payables to company personnel				
3170 Payables to subsidiaries				
3190 Other short-term payables				
3210 Short-term Loans				
3220 Shareholders (partners) loans				
3230 Current portion of long-term debt				
3310 Profit tax payable				
3320 Payroll taxes payable				
3330 Added Tax (VAT) payable				
3340 VAT recoverable (paid)				
3350 Excise Tax payable				
3360 Excise Tax paid				
3370 Social insurance payable				
3390 Other tax payables				
3410 Accrued interest payable				
3420 Dividends payable				
3430 Warrants payable				
3490 Other accrued expenses				
4110 Bonds payable				
4120 Notes payable				
4130 Obligations under finance leases				
4140 Long-term loans				
4190 Other LT debt				
4210 Deferred profit tax				
4220 Other long-term liabilities				
4310 Provisions for the retired benefits				
4320 Other Provisions				
4410 Deferred Income				
5110 Ordinary shares, Capital Stock				
5120 Privileged shares, Preferred Stock				
5130 Treasury stock				
5140 Additional Paid in Capital (issued capital) - Emission				
5150 Subscription to stock (shares)				
5210 Owners Equity				
5310 Undistributed retained earnings				
5320 Periods Accumulated Losses				
5330 Current period profit & loss				
5410 Restricted Appropriations				
5420 Asset Revaluation Adjustments				
5430 Long-Term Investments Revaluation Adjustment				
5490 Other reserves and financing				
Income statement				
6100.1411 Revenue				
6100.1412 Adjustment				
6100.19 Income: Electricity Regulated Activity, Other				
6110 Income from Sales				
6120 Returns and discounts				
6190 Other operating income				
7110 Materials / purchased				
7120 Direct Payroll				
7130 Direct labor taxes and social insurance				
7140 Indirect materials (purchased)				
7150 Indirect Labor				
7160 Indirect Labor Taxes and Benefits Expense				
7170 Depreciation and amortization				

Table 6

Distribution Supply - Trial Balance

Sta Usoua acc # & Name)	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
7180 Repair and Maintenance Costs				
7185 Inventory adjustment				
7190 Other Operating Expenses				
7210 Sold / Purchased goods				
7220 Returns/discounts				
7290 Inventory adjustments				
7310 Advertisement Expenses				
7320 Salaries, wages and commissions expenses				
7330 Accruals on salaries				
7340 Transportation and storage expenses				
7390 Other selling expenses				
7410 Salary and Wages Expenses				
7415 Social Insurance Expense				
7420 Operating Lease				
7425 Office supplies				
7430 Communication Expenses				
7435 Insurance				
7440 Repair				
7445 Computer Expenses				
7450 Consultation and Audit Fee				
7455 Depreciation and amortization				
7480 Bad debt expense				
7485 Other tax expenses				
7490 Other general expenses				
7500.14111 Direct Electricity Cost				
7500.14112 Payroll Cost				
7500.14113 Materials				
7500.14114 Outsource				
7500.14115 Utilities				
7500.14116 Operation lease (rent)				
7500.14117 Electricity Losses				
7500.14118 Depreciation				
7500.14119 Other				
7500.14121 Payroll Cost				
7500.14122 Supply, Communication & Utilities				
7500.14123 Business Trips, Trainings, Representative Expenses				
7500.14124 Depreciation, Repair & Rent				
7500.14125 Insurance, Consulting & Audit				
7500.14126 Bank Charges				
7500.14127 Other Taxes & Duties, Penalties & Charges				
7500.14128 Bad Debt				
7500.14129 Other				
7500.19111 Direct Electricity Cost				
7500.19112 Payroll Cost				
7500.19113 Materials				
7500.19114 Outsource				
7500.19115 Utilities				
7500.19116 Operation lease (rent)				
7500.19117 Electricity Losses				
7500.19118 Depreciation				
7500.19119 Other				
7500.19121 Payroll Cost				
7500.19122 Supply, Communication & Utilities				
7500.19123 Business Trips, Trainings, Representative Expenses				
7500.19124 Depreciation, Repair & Rent				
7500.19125 Insurance, Consulting & Audit				
7500.19126 Bank Charges				
7500.19127 Other Taxes & Duties, Penalties & Charges				
7500.19128 Bad Debt				
7500.19129 Other				
8100.14 Income from Grants: Electricity Regulated Activity, Distribution (Supply)				
8100.19 Income from Grants: Electricity Regulated Activity, Other				
8110 Interest Income				
8120 Income from dividends				
8130 Gain from non operating activities				
8190 Other non-operating income				
8200.14 Depreciation of Granted Assets: Electricity Regulated Activity, Distribution (Supply)				
8200.19 Depreciation of Granted Assets: Electricity Regulated Activity, Other				
8210 Interest Expense				
8220 Non-operating Loss				
8290 Other Non-operating Losses				
9110 Extraordinary gains				
9120 Extraordinary losses				
9210 Profit Tax				
Managerial Accounts				
7100.14111 Cost of Active Electricity Purchased for Sale				
7100.14121 Operation and Maintenance Cost of Distribution (Supply) on Personnel				
7100.14122 Operation and Maintenance Cost of Distribution (Supply) on Materials				
7100.14123 Operation and Maintenance Cost of Distribution (Supply) on Outsource				
7100.14124 Operation and Maintenance Cost of Distribution (Supply) on Electricity Consumed and Other Utilities				
7100.14125 Operation and Maintenance Cost of Distribution (Supply) on Operating Lease				
7100.14128 Depreciation Cost of the Assets of Distribution (Supply) in Operation				
7100.14129 Other Operation and Maintenance Costs of Distribution (Supply)				
7100.1413 Cost of Active Electricity Losses				
7100.1419 Other Cost of Active Electricity Losses				
7100.149 Cost of Other Distribution (Supply) Activity				
7100.19 Cost of Production (Services) of Electricity Regulated Other Activities				
7400.1411 Payroll Cost of Administration				
7400.1412 Operating Lease				
7400.1413 Office Supply				
7400.1414 Communication				
7400.1415 Utilities				
7400.1416 Repair				
7400.1417 Representative Expenses				
7400.1418 Depreciation				
7400.1419 Other Electricity Regulated Administration Expenses				
7400.1421 Insurance				
7400.1422 Consultation and Audit				
7400.1423 Training				
7400.1424 Bank charges and Fees				
7400.1425 Business Trip				
7400.1426 Bad debt				
7400.1427 Other Taxes and Duties				
7400.1428 Penalties and Charges				
7400.1429 Other Electricity Regulated General Expenses				
7400.19 General & Administration Costs of Electricity Regulated Other Activities				
Transit				
7700.41 Construction (Production) of New FA, Distribution (Supply)				
7700.42 Installation Costs of FA, Distribution (Supply)				
7700.43 Expenditures on FA in Operation, Distribution (Supply)				
7700.44 Development (Production) of New Intangible LT Asset, Distribution (Supply)				
7700.45 Expenditures on intangible LT Asset in Operation, Distribution (Supply)				
7700.91 Construction (Production) of New FA, Other				
7700.92 Installation Costs of FA, Other				
7700.93 Expenditures on Assets in Operation FA, Other				
7700.94 Development (Production) of New Intangible LT Asset, Other				
7700.95 Expenditures on Intangible LT Asset in Operation, Other				

Table 12

Vendor Reporting

Company Name	
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Reporting Period	
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Submission Version	
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This form should be filled for Top 20 Suppliers of products and /or services

Name of vendor	Related Party Y/N	Contract Description	Value of Contract (similar contracts)	Form of vendor selection	Product/service delivery dates	Notes

Table 13

Form on Related party transactions

Company Name

Reporting Period

Submission Version

This form should be filled for any arrangement when supplier of product / service was related party *
 * (companies should use Georgian Tax Code definition for deciding who is related party)

Name of vendor	Relationship	Contract Description	Value of Contract (similar contracts)	Form of vendor selection	Product/service delivery dates	Year of incorporation	Notes

APPENDIX 5. GENERATION REPORTING FORMS

Table of contents

License Type

Generation

Financial Reports

Table 1	Income statement for regulatory purposes
Table 2	Statement of financial position for regulatory purposes
Table 3	PPE movement
Table 4	Regulatory Expense breakdown by nature
Table 5	Property plant and equipment breakdown by Plant assignments
Table 6	Trial Balance
Table 7	CAPEX Form

Non-financial Reports

Table 8	Not Applicable to Generation
Table 9	Electricity production info applicable to electricity production power plants
Table 10	Organizational Chart
Table 11	Staff Information Form
Table 12	Vendor Reporting
Table 13	Affiliate transactions reporting

Table 1

Generation - Income Statement

	Prior Period Results	Reporting Period Results
6 Operating Income		
61 Operating Income		
6100 Operating Income		
6100.1 Income: EL. R.A.		
6100.15 Income: EL. R.A., Gen.		
6110 Income from Sales		
6120 Returns and discounts		
6190 Other operating income		
7 Operating Expenses		
71 Cost of products sold (goods-producing and services industries)		
7110 Materials / purchased		
7120 Direct Payroll		
7130 Direct labor taxes and social insurance		
7140 Indirect materials (purchased)		
7150 Indirect Labor		
7160 Indirect Labor Taxes and Benefits Expenses		
7170 Depreciation and amortization		
7180 Repair and Maintenance Costs		
7185 Inventory adjustment		
7190 Other Operating Expenses		
72 Cost of Goods Sold (Trading Enterprises)		
7210 Sold / Purchased goods		
7220 Returns/discounts		
7290 Inventory adjustments		
73 Sales Expenses		
7310 Advertisement Expenses		
7320 Salaries, wages and commissions expenses		
7330 Accruals on salaries		
7340 Transportation and storage expenses		
7390 Other selling expenses		
74 General and administrative expenses		
7410 Salary and Wages Expenses		
7415 Social Insurance Expense		
7420 Operating Lease		
7425 Office supplies		
7430 Communication Expenses		
7435 Insurance		
7440 Repair		
7445 Computer Expenses		
7450 Consultation and Audit Fee		
7455 Depreciation and amortization		
7460 Bad debt expense		
7465 Other tax expenses		
7490 Other general expenses		
75 Total Operating Expenses for Regulated Activities		
7500 Total Operating Expenses for Regulated Activities		
7500.1 Operating Expenses for Electricity Regulated Activity		
7500.15 Operating Expenses for Electricity Regulated Generation Activity		
8 Non-Operating Income and Expense		
81 Non-Operating income		
8100 Non-Operating income		
8100.1 Income from Grants: Electricity Regulated Activity		
8100.15 Income from Grants: Electricity Regulated Activity, Generation		
8110 Interest Income		
8120 Income from dividends		
8130 Gain from non operating activities		
8190 Other non-operating income		
82 Non-Operating Expenses/Losses		
8200 Non-Operating Expenses/Losses		
8200.1 Depreciation of Granted Assets: Electricity Regulated Activity		
8200.15 Depreciation of Granted Assets: Electricity Regulated Activity, Generation		
8210 Interest Expense		
8220 Non operating loss		
8290 Other nonoperating expenses		
9 Extraordinary Gains or Losses		
91 Extraordinary gains or losses		
9110 Extraordinary gains		
9120 Extraordinary losses		
92 Other Expenses		
9210 Profit Tax		

Table 2

Generation _ Statement of Financial Position (Balance Sheet)

	Starting Balance of the Period	Ending Balance of the Period
1 Current Assets		
11 Cash on Hand		
1110 Cash on Hand Local Currency		
1120 Cash on Hand Foreign Currency		
12 Cash in Bank		
1210 Bank - national currency (resident banks)		
1220 Bank - foreign currency (resident banks)		
1230 International Bank-foreign currency		
1290 Cash on other bank account		
13 ST Investments		
1310 Marketable securities		
1320 Government securities		
1330 Current portion of long-term investments		
1390 Other short-term investments		
14 ST Receivables		
1410 Accounts receivable - trade		
1410.1 Receivables for R.A.		
1410.2 Receivables for Non-R.A.		
1415 Allowance for doubtful debts		
1420 AR from subsidiaries		
1430 AR - employees		
1440 AR - officers and directors		
1450 AR - partn. on the loans issued		
1460 Payments receiv. from partn. for subscri		
1470 Current portion of long-term receivables		
1480 Prepayments to suppliers		
1485 Prepayments to custom-hose		
1490 Other short term receivables		
15 ST Notes Receivable		
1510 Notes receivable due within one year		
1520 The current portion of long-term notes		
16 Inventory		
1610 Goods		
1620 Materials and supplies		
1630 Semi-Products		
1635 Interim account		
1640 Finished products		
1690 Other inventory (fuel, tare)		
17 Prepaid expenses		
1710 Prepaid services		
1720 Prepaid lease		
1790 Prepaid other		
18 Accrued receivables		
1810 Accrued dividends receivable		
1820 Accrued interest receivable		
1890 Other accrued receivables		
19 Other Current Assets		
1910 Other Current Assets		
1910.1 Other Regulated Current Assets		
1910.2 Other Non-Regulated Current Assets		
2 Non-current Assets		
21 Fixed Assets		
2110 Land		
2110.1 Land: EL. R.A.		
2110.9 Land: Non-R.A.		
2120 Construction in progress		
2120.1 Construction in progress: EL. R.A.		
2120.9 Construction in progress: Non-R.A.		
2130 Buildings		
2130.1 Building: EL. R.A.		
2130.9 Buildings: Non-R.A.		
2140 Constructions		
2140.1 Constructions: EL. R.A.		
2140.9 Constructions: Non-R.A.		
2150 Machinery and equipment		
2150.1 Machinery and equipment: EL. R.A.		
2150.9 Machinery and equipment: Non-R.A.		
2155 Transferring assets		
2155.1 Transferring assets: EL. R.A.		
2155.9 Transferring assets: Non-R.A.		
2157 Contribution and Grants		
2157.1 Contribution and Grants: Electricity Regulated Activity		
2157.9 Contribution and Grants: Non-Regulated Activity		
2160 Office equipment		
2160.1 Office equipment: EL. R.A.		
2160.9 Office equipment: Non-R.A.		
2170 Furniture and fixtures		
2170.1 Furniture and fixtures: EL. R.A.		
2170.9 Furniture and fixtures used for Non-R.A.		

Table 2

Generation _ Statement of Financial Position (Balance Sheet)

2180 Vehicles
2180.1 Vehicles: EL. R.A.
2180.15 Vehicles: EL. R.A., Gen.
2180.9 Vehicles used for Non-R.A.
2185 Instruments and Other PPE in Operation
2185.1 Instruments and Other Non-curr PPE in Operation: EL. R.A.
2185.9 Instruments and Other Non-curr PPE in Operation: Non-R.A.
2190 Leasehold Improvement
2190.1 Leasehold Improvement: EL. R.A.
2190.9 Leasehold Improvement: Non-R.A.
2195 PPE Not in Operation (in warehouse)
2195.1 Non-curr PPE Not in Operation (in warehouse): EL. R.A.
2195.9 Non-curr PPE Not in Operation (in warehouse): Non-R.A.
22 Depreciation of Fixed Assets
2230 Accumulated depreciation - buildings
2230.1 A.D. of Building: EL. R.A.
2230.9 A.D. of Buildings used for Non-R.A.
2240 Accumulated depreciation - constructions
2240.1 A.D. of Constructions used for EL. R.A.
2240.9 A.D. of Constructions used for Non-R.A.
2250 Accumulated depreciation - machinery
2250.1 A.D. of Machinery and equipment: EL. R.A.
2250.9 A.D. of Machinery and equipment: Non-R.A.
2255 Accumulated depreciation of Transferring assets
2255.1 A.D. of Transferring assets: EL. R.A.
2255.9 Transferring assets: Non-R.A.
2257 Accumulated Depreciation of Contribution and Grants
2257.1 A.D. of Contribution and Grants: Electricity Regulated Activity
2257.9 A.D. of Contribution and Grants: Non-Regulated Activity
2260 Accumulated depreciation-office equipment
2260.1 A.D. of Office Equipment: EL. R.A.
2260.9 A.D. of Office Equipment: Non-R.A.
2270 Accumul. deprec.- furniture and fixtures
2270.1 A.D. of Furniture and Fixtures: EL. R.A.
2270.9 A.D. of Furniture and Fixtures: Non-R.A.
2280 Accumulated depreciation - vehicles
2280.1 A.D. of Vehicles: EL. R.A.
2280.9 A.D. of Vehicles used for Non-R.A.
2285 Accumulated depreciation of Instruments and Other PPE in Operation
2285.1 A.D. of Instruments and Other Non-curr PPE in Operation: EL. R.A.
2285.9 A.D. of Instruments and Other Non-curr PPE in Operation: Non-R.A.
2290 Accumul. deprec.- Leasehold Improvement
2290.1 A.D. of Leasehold Improvement used for EL. R.A.
2290.9 A.D. of Leasehold Improvement used for Non-R.A.
23 Long-Term Receivables
2310 LT notes receivable
2320 Receivables on Financial Lease
2330 Payments receivable for subscribed share
2340 LT Deferred Taxes
2390 Other LT Receivables
24 Long-Term Investments
2410 Long-term marketable securities
2420 Long-term governmental securities
2430 Participant in other companies
2490 Other Long-term investments
25 Intangible Assets
2510 Licenses
2510.1 Licenses: EL. R.A.
2510.9 Licenses: Non-R.A.
2520 Franchise
2520.1 Franchise: EL. R.A.
2520.9 Franchise: Non-R.A.
2530 Patents
2530.1 Patents: EL. R.A.
2530.9 Patents: Non-R.A.
2540 Goodwill
2540.1 Goodwill: EL. R.A.
2540.9 Goodwill: Non-R.A.
2590 Other intangible assets
2590.1 Other I.A.: EL. R.A.
2590.15 Other I.A.: EL. R.A., Gen.
2590.9 Other I.A.: Non-R.A.

26 Accumulated Amortization of Intangible Assets
2610 Accumulated amortization - License
2610.1 Acc. Am. of Licenses: EL. R.A.
2610.9 Acc. Am. of Licenses: Non-R.A.
2620 Accumulated amortization - Franchise
2620.1 Acc. Am. of Franchise: EL. R.A.
2620.9 Acc. Am. of Franchise: Non-R.A.
2630 Accumulated amortization - Patents
2630.1 Acc. Am. of Patents: EL. R.A.
2630.9 Acc. Am. of Patents: Non-R.A.
2640 Accumulated amortization - Goodwill
2690 Accumulated amortization - other intangible Assets
2690.1 Acc. Am. of Other I.A.: EL. R.A.
2690.9 Acc. Am. of Other I.A.: Non-R.A.
3 Current Liabilities
31 Short term Payables
3110 Accounts payable - trade
3120 Advances received
3130 Wages and salaries payable
3140 Royalties
3150 Liability for fees, commissions
3160 Non-wage payables to company personnel
3170 Payables to subsidiaries
3190 Other short-term payables
32 ST Short-Term Debt
3210 Short-term Loans
3220 Shareholders (partners) loans
3230 Current portion of long-term debt
33 Taxes Payable
3310 Profit tax payable
3320 Payroll taxes payable
3330 Added Tax (VAT) payable
3340 VAT recoverable (paid)
3350 Excise Tax payable
3360 Excise Tax paid
3370 Social insurance payable
3390 Other tax payables
34 Accrued Liabilities
3410 Accrued interest payable
3420 Dividends payable
3430 Warranties payable
3490 Other accrued expenses
4 Non-current Liabilities
41 LT Debt
4110 Bonds payable
4120 Notes payable
4130 Obligations under finance leases
4140 Long-term loans
4190 Other LT debt
42 Deferred taxes and other LT Liabilities
4210 Deferred profit tax
4220 Other long-term liabilities
43 Provisions
4310 Provisions for the retired benefites
4320 Other Provisions
44 Deferred Income
4410 Deferred Income
5 Equity
51 Share (Chartered) Capital, Capital Stock
5110 Ordinary shares, Capital Stock
5120 Privileged shares, Preferred Stock
5130 Treasury stock
5140 Additional Paid in Capital (issued capital)
5150 Subscription to stock (shares)
52 Owners Equity (stateless societies with limited financial liability)
5210 Owners Equity
53 Profit/Losses
5310 Undistributed retained earnings
5320 Periods Accumulated Losses
5330 Current period profit & loss
54 Reserves and Financing
5410 Restricted Appropriations
5420 Asset Revaluation Adjustments
5430 Long-Term Investments Revaluation Adjustment
5490 Other reserves and financing

Table 3

PPE Movement Form

Company Name

Reporting Period

Submission Version

Accounting Code of the PPE Group (four digit)	Name of the group	Historical Cost at the Beginning of Period	Accumulated Depreciation at the Beginning of	Any other Movements by the beginning of the Period	net book value at the beginning of period	Additions	retirement	Impairment	Depreciable Amount	Depreciation Expense of the reporting Period	Net book value at the end of period	Depr. Rate	Salvage Value	Depreciation Method	Average Aging of Group
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
2110	Land				0				0	0	0				
2120	Construction in progress	150	40	10	100	50	40	20	70	7	63	10%	20	Straight Line	
2130	Buildings														
2140	Constructions														
2150	Machinery and equipment														
2155	Transferring assets														
2157	Contribution and Grants														
2160	Office equipment														
2170	Furniture and fixtures														
2180	Vehicles														
2185	Instruments and Other PPE in Operation														
2190	Leasehold Improvement														
2195	PPE Not in Operation (in warehouse														
2510	Licenses														
2520	Franchise														
2530	Patents														
2540	Goodwill														
2590	Other intangible assets														
Total															

Yellow cells are examples

Table 4

Generation Regulatory Expense Break Down

	Prior Period Results	Reporting Period Results
7 Operating Expenses		
71 Cost of products sold (goods-producing and services industries)		
7100 Cost of products sold (goods-producing and services industries)		
7100.1 Cost of Production (Services) of Electricity /Regulated Activities		
7100.15 Cost of Regulated Electricity Generation Activities		
7100.151 Generation in Hydraulic Power Plant		
7100.1511 Direct Cost on Generation		
7100.15111 Hydraulic Water Cost		
7100.15119 Other		
7100.1512 Operation Cost in Hydraulic Power Plant		
7100.15121 Personnel		
7100.15122 Materials		
7100.15123 Outsource		
7100.15124 Utilities (no electricity)		
7100.15125 Operation lease (rent)		
7100.15126 Electricity Self Consumption		
7100.15128 Depreciation of Assets in Operation		
7100.15129 Other		
7100.1513 Maintenance Cost in Hydraulic Power Plant		
7100.15131 Personnel		
7100.15132 Materials		
7100.15133 Outsource		
7100.15134 Utilities (no electricity)		
7100.15135 Operation lease (rent)		
7100.15136 Electricity Self Consumption		
7100.15138 Depreciation of Assets in Maintenance		
7100.15139 Other		
7100.1519 Other Costs in Hydraulic Power Plant		
7100.152 Generation in Steam Power Plant (Steam only)		
7100.1521 Direct Cost on Generation		
7100.15211 Fuel for Generation		
7100.15212 Water for Generation		
7100.15219 Other		
7100.1522 Operation Cost in Steam Power Plant (Steam only)		
7100.15221 Personnel		
7100.15222 Materials		
7100.15223 Outsource		
7100.15224 Utilities (no electricity)		
7100.15225 Operation lease (rent)		
7100.15226 Electricity Self Consumption		
7100.15228 Depreciation of Assets in Operation		
7100.15229 Other		
7100.1523 Maintenance Cost in Steam Power Plant (Steam only)		
7100.15231 Personnel		
7100.15232 Materials		
7100.15233 Outsource		
7100.15234 Utilities (no electricity)		
7100.15235 Operation lease (rent)		
7100.15236 Electricity Self Consumption		
7100.15238 Depreciation of Assets in Maintenance		
7100.15239 Other		
7100.1529 Other Cost in Steam Power Plant (Steam only)		
7100.153 Generation in Co-Generation Power Plants (Steam only for Electricity and Steam)		
7100.1531 Direct Cost on Generation		
7100.15311 Fuel for Generation		
7100.15312 Water for Generation		
7100.15319 Other		
7100.1532 Operation Cost in Co-Generation Power Plants (Steam only for Electricity and Steam)		
7100.15321 Personnel		
7100.15322 Materials		
7100.15323 Outsource		
7100.15324 Utilities (no electricity)		
7100.15325 Operation lease (rent)		
7100.15326 Electricity Self Consumption		
7100.15328 Depreciation of Assets in Operation		
7100.15329 Other		
7100.1533 Maintenance Cost in Co-Generation Power Plants (Steam only for Electricity and Steam)		
7100.15331 Personnel		
7100.15332 Materials		
7100.15333 Outsource		
7100.15334 Utilities (no electricity)		
7100.15335 Operation lease (rent)		
7100.15336 Electricity Self Consumption		
7100.15338 Depreciation of Assets in Maintenance		
7100.15339 Other		
7100.1539 Other Costs on Co-Generation Power Plants (Steam only for Electricity and Steam)		
7100.154 Generation in Gas Power Plants (Gas only)		
7100.1541 Direct Cost on Generation		
7100.15411 Fuel for Generation		
7100.15412 Water for Generation		
7100.15419 Other		
7100.1542 Operation Cost in Gas Power Plants (Gas only)		
7100.15421 Personnel		
7100.15422 Materials		
7100.15423 Outsource		
7100.15424 Utilities (no electricity)		

7100.15425	Operation lease (rent)
7100.15426	Electricity Self Consumption
7100.15428	Depreciation of Assets in Operation
7100.15429	Other
7100.1543	Maintenance Cost in Gas Power Plants (Gas only)
7100.15431	Personnel
7100.15432	Materials
7100.15433	Outsource
7100.15434	Utilities (no electricity)
7100.15435	Operation lease (rent)
7100.15436	Electricity Self Consumption
7100.15438	Depreciation of Assets in Maintenance
7100.15439	Other
7100.1549	Other Costs on Gas Power Plants (Gas only)
7100.155	Generation in Combined Cycle Power Plants (Gas and Steam)
7100.1551	Direct Cost on Generation
7100.15511	Fuel for Generation
7100.15512	Water for Generation
7100.15519	Other
7100.1552	Operation Cost in Combined Cycle Power Plants (Gas and Steam)
7100.15521	Personnel
7100.15522	Materials
7100.15523	Outsource
7100.15524	Utilities (no electricity)
7100.15525	Operation lease (rent)
7100.15526	Electricity Self Consumption
7100.15528	Depreciation of Assets in Operation
7100.15529	Other
7100.1553	Maintenance Cost in Combined Cycle Power Plants (Gas and Steam)
7100.15531	Personnel
7100.15532	Materials
7100.15533	Outsource
7100.15534	Utilities (no electricity)
7100.15535	Operation lease (rent)
7100.15536	Electricity Self Consumption
7100.15538	Depreciation of Assets in Maintenance
7100.15539	Other
7100.1559	Other Costs on Combined Cycle Power Plants (Gas and Steam)
7100.159	Other
74	General and administrative expenses
7400	General and administrative expenses
7400.1	General & Administration Expenses for Electricity Regulated Activities
7400.15	General & Administration Costs of Electricity Regulated Generation Activities
7400.151	Administration Expenses of Electricity Regulated Generation Activities
7400.1511	Payroll Cost of Administration
7400.1512	Operating Lease
7400.1513	Office Supply
7400.1514	Communication
7400.1515	Utilities
7400.1516	Repair
7400.1517	Representative Expenses
7400.1518	Depreciation
7400.1519	Other Electricity Regulated Administration Expenses
7400.152	General Costs of Electricity Regulated Generation Activities
7400.1521	Insurance
7400.1522	Consultation and Audit
7400.1523	Training
7400.1524	Bank charges and Fees
7400.1525	Business Trip
7400.1526	Bad dept
7400.1527	Other Taxes and Duties
7400.1528	Pentalties and Charges
7400.1529	Other Electricity Regulated General Expenses

Table 5

Generation Plant Assignment

	Starting Balance of the Period	Ending Balance of the Period
CIP (Electricity Production)		
2120.15 Construction in progress: EL, R.A., Gen.		
EL-Production / Co-Generation / Plant		
2110.153 Land: EL, R.A., Gen.: Co-Gen. Power Plants (Steam only for EL and Steam)		
2130.153 Building: EL, R.A., Gen.: Co-Gen. Power Plants (Steam only for EL and Steam)		
2230.153 A.D. of Building: EL, R.A., Gen.: Co-Gen. Power Plants (Steam only for EL and Steam)		
2140.153 Construction: EL, R.A., Gen.: Co-Gen. Power Plants (Steam only for EL and Steam)		
2240.153 A.D. of Construction: EL, R.A., Gen.: Co-Gen. Power Plants (Steam only for EL and Steam)		
2150.1531 Boiler plant equipment.		
2250.1531 A.D. of Boiler plant equipment.		
2150.1532 Engines and engine-driven generators.		
2250.1532 A.D. of Engines and engine-driven generators.		
2150.1533 Steam Turbine		
2250.1533 A.D. of Turbo generator units.		
2150.1534 Generator (Steam Turbine)		
2250.1534 A.D. of Accessory electric equipment.		
2150.1535 Accessory electric equipment.		
2250.1535 Miscellaneous power plant equipment		
2150.1539 Miscellaneous power plant equipment		
2250.1539 Other Equipment		
2155.153 Transferring assets: EL, R.A., Gen.: Co-Gen. Power Plants (Steam only for EL and Steam)		
2255.153 A.D. of Transferring assets: EL, R.A., Gen.: Co-Gen. Power Plants (Steam only for EL and Steam)		
EL-Production / Combined Cycle Plant		
2110.155 Land: EL, R.A., Gen.: Combined Cycle Power Plants (Gas and Steam)		
2130.155 Building: EL, R.A., Gen.: Combined Cycle Power Plants (Gas and Steam)		
2230.155 A.D. of Building: EL, R.A., Gen.: Combined Cycle Power Plants (Gas and Steam)		
2140.155 Construction: EL, R.A., Gen.: Combined Cycle Power Plants (Gas and Steam)		
2240.155 A.D. of Construction: EL, R.A., Gen.: Combined Cycle Power Plants (Gas and Steam)		
2150.1551 Boiler plant equipment		
2250.1551 Boiler plant equipment		
2150.1552 Fuel holders, producers, and accessories		
2250.1552 A.D. of Fuel holders, producers, and accessories		
2150.1553 Prime movers		
2250.1553 A.D. of Prime movers		
2150.1554 Steam Turbine		
2250.1554 A.D. of Turbo generator units		
2150.1555 Generators (prime mover)		
2250.1555 A.D. of Generators		
2150.1556 Generators (steam turbine)		
2250.1556 A.D. of Accessory electric equipment.		
2150.1557 Accessory electric equipment.		
2250.1557 A.D. of Miscellaneous power plant equipment.		
2150.1559 Miscellaneous power plant equipment.		
2250.1559 A.D. of Other Equipment		
2155.155 Transferring assets: EL, R.A., Gen.: Combined Cycle Power Plants (Gas and Steam)		
2255.155 A.D. of Transferring assets: EL, R.A., Gen.: Combined Cycle Power Plants (Gas and Steam)		
EL-Production / Gas Fired Plant		
2110.154 Land: EL, R.A., Gen.: Gas Power Plants (Gas only)		
2130.154 Building: EL, R.A., Gen.: Gas Power Plants (Gas only)		
2230.154 A.D. of Building: EL, R.A., Gen.: Gas Power Plants (Gas only)		
2140.154 Construction: EL, R.A., Gen.: Gas Power Plants (Gas only)		
2240.154 A.D. of Construction: EL, R.A., Gen.: Gas Power Plants (Gas only)		
2150.1541 Fuel holders, producers, and accessories		
2250.1541 A.D. of Fuel holders, producers, and accessories		
2150.1542 Prime movers		
2250.1542 A.D. of Prime movers		
2150.1543 Generators		
2250.1543 A.D. of Generators		
2150.1544 Accessory electric equipment.		
2250.1544 A.D. of Accessory electric equipment.		
2150.1549 Other Equipment		
2250.1549 A.D. of Other Equipment		
2155.154 Transferring assets: EL, R.A., Gen.: Gas Power Plants (Gas only)		
2255.154 A.D. of Transferring assets: EL, R.A., Gen.: Gas Power Plants (Gas only)		

	Starting Balance of the Period	Ending Balance of the Period
El-Production / General Plant		
2110.158 Land: EL, R.A., Gen.: Technical Services		
2110.159 Land: EL, R.A., Gen.: Administration		
2130.158 Building: EL, R.A., Gen.: Technical Services		
2230.158 A.D. of Building: EL, R.A., Gen.: Technical Services		
2130.159 Building: EL, R.A., Gen.: Administration		
2230.159 A.D. of Building: EL, R.A., Gen.: Administration		
2140.158 Construction: EL, R.A., Gen.: Technical Services		
2240.158 A.D. of Construction: EL, R.A., Gen.: Technical Services		
2140.159 Construction: EL, R.A., Gen.: Administration		
2240.159 A.D. of Construction: EL, R.A., Gen.: Administration		
2150.158 Machinery and equipment: EL, R.A., Gen.: Technical Services		
2250.158 A.D. of Machinery and equipment: EL, R.A., Gen.: Technical Services		
2150.159 Machinery and equipment: EL, R.A., Gen.: Administration		
2250.159 A.D. of Machinery and equipment: EL, R.A., Gen.: Administration		
2155.158 Transferring assets: EL, R.A., Gen.: Technical Services		
2255.158 A.D. of Transferring assets: EL, R.A., Gen.: Technical Services		
2155.159 Transferring assets: EL, R.A., Gen.: Administration		
2255.159 A.D. of Transferring assets: EL, R.A., Gen.: Administration		
2160.151 Office equipment: EL, R.A., Gen., Computers and peripheral hardware		
2260.151 A.D. of Office equipment: EL, R.A., Gen., Computers and peripheral hardware		
2160.152 Office equipment: EL, R.A., Gen., Communication equipment and devices		
2260.152 A.D. of Office equipment: EL, R.A., Gen., Communication equipment and devices		
2160.159 Office equipment: EL, R.A., Gen., Other		
2260.159 A.D. of Office equipment: Electricity Regulated Activity, Generation, Other		
2170.15 Furniture and fixtures: EL, R.A., Gen.		
2270.15 A.D. of Furniture and fixtures: EL, R.A., Gen.		
2180.151 Passenger Vehicles: EL, R.A., Gen.		
2280.151 A.D. of Passenger Vehicles: EL, R.A., Gen.		
2180.152 Trucks, Cranes, and other Heavy Vehicles: EL, R.A., Gen.		
2280.152 A.D. of Trucks, Cranes, and other Heavy Vehicles: EL, R.A., Gen.		
2180.153 Mobile Laboratories and other Special Vehicles: EL, R.A., Gen.		
2280.153 A.D. of Mobile Laboratories and other Special Vehicles: EL, R.A., Gen.		
2180.159 Other Vehicles: EL, R.A., Gen.		
2280.159 A.D. of Other Vehicles: EL, R.A., Gen.		
2185.15 Instruments and Other Non-curr PPE in Operation: EL, R.A., Gen.		
2285.15 A.D. of Instruments and Other Non-curr PPE in Operation: EL, R.A., Gen.		
El-Production / Hydraulic Production Plant		
2110.151 Land: EL, R.A., Gen.: Hydraulic Power Plants (HPP)		
2130.151 Building: EL, R.A., Gen.: Hydraulic Power Plants (HPP)		
2230.151 A.D. of Building: EL, R.A., Gen.: Hydraulic Power Plants (HPP)		
2140.1511 Reservoirs, dams, and waterways.		
2240.1511 A.D. of Reservoirs, dams, and waterways.		
2140.1512 Roads, railroads and bridges.		
2240.1512 A.D. of Roads, railroads and bridges.		
2140.1519 Other constructions		
2240.1519 A.D. of Other constructions		
2150.1511 Water wheels, turbines & generators		
2250.1511 A.D. of Water wheels, turbines		
2150.1512 Accessory electric equipment.		
2250.1512 A.D. of Generators		
2150.1519 Miscellaneous power plant equipment.		
2250.1519 A.D. of Other Equipment		
2155.151 Transferring assets: EL, R.A., Gen.: Hydraulic Power Plants (HPP)		
2255.151 A.D. of Transferring assets: EL, R.A., Gen.: Hydraulic Power Plants (HPP)		
El-Production / Steam Production Plant		
2110.152 Land: EL, R.A., Gen.: Steam Power Plants (Steam only)		
2130.152 Building: EL, R.A., Gen.: Steam Power Plants (Steam only)		
2230.152 A.D. of Building: EL, R.A., Gen.: Steam Power Plants (Steam only)		
2140.152 Construction: EL, R.A., Gen.: Steam Power Plants (Steam only)		
2240.152 A.D. of Construction: EL, R.A., Gen.: Steam Power Plants (Steam only)		
2150.1521 Boiler plant equipment.		
2250.1521 A.D. of Boiler plant equipment.		

Table 5

Generation Plant Assignment

	Starting Balance of the Period	Ending Balance of the Period
2150.1522 Engines and engine-driven generators. 2250.1522 A.D. of Engines and engine-driven generators.		
2150.1523 Steam Turbine 2250.1523 A.D. of Turbo generator units.		
2150.1524 Generator (Steam Turbine) 2250.1524 A.D. of Accessory electric equipment.		
2150.1529 Miscellaneous power plant equipment 2250.1529 A.D. of Other Equipment		
2155.152 Transferring assets: EL, R.A., Gen.: Steam Power Plants (Steam only) 2255.152 A.D. of Transferring assets: EL, R.A., Gen.: Steam Power Plants (Steam only)		
Generation Regulated PP&E held for future use		
2195.15 Non-curr PPE Not in Operation (in warehouse): EL, R.A., Gen.		
Non Regulated		
2110.9 Land: Non-R.A.		
2120.9 Construction in progress: Non-R.A.		
2130.9 Buildings: Non-R.A. 2230.9 A.D. of Buildings used for Non-R.A.		
2140.9 Constructions: Non-R.A. 2240.9 A.D. of Constructions used for Non-R.A.		
2150.9 Machinery and equipment: Non-R.A. 2250.9 A.D. of Machinery and equipment: Non-R.A.		
2155.9 Transferring assets: Non-R.A. 2255.9 Transferring assets: Non-R.A.		
2157.9 Contribution and Grants: Non-Regulated Activity 2257.9 A.D. of Contribution and Grants: Non-Regulated Activity		
2160.9 Office equipment: Non-R.A. 2260.9 A.D. of Office Equipment: Non-R.A.		
2170.9 Furniture and fixtures used for Non-R.A. 2270.9 A.D. of Furniture and Fixtures: Non-R.A.		
2180.9 Vehicles used for Non-R.A. 2280.9 A.D. of Vehicles used for Non-R.A.		
2185.9 Instruments and Other Non-curr PPE in Operation: Non-R.A. 2285.9 A.D. of Instruments and Other Non-curr PPE in Operation: Non-R.A.		
2190.9 Leasehold Improvement: Non-R.A. 2290.9 A.D. of Leasehold Improvement used for Non-R.A.		
2195.9 Non-curr PPE Not in Operation (in warehouse): Non-R.A.		
Electricity Production Plant *		
2157.1511 Generation Assets financed by third parties: Initial Value (Value paid by third parties) 2257.1511 A.D. of Generation Assets financed by third parties: Initial Value (Value paid by third parties)		
2157.1512 Generation Assets financed by third parties: Initial Value (Value paid by customers) 2257.1512 A.D. of Generation Assets financed by third parties: Initial Value (Value paid by customers)		
2157.1513 Generation Assets financed by third parties: Initial Value (Value paid by company) 2257.1513 A.D. of Generation Assets financed by third parties: Initial Value (Value paid by company)		
2157.1514 Generation Assets financed by third parties: Overhaul, Renovation, and other upgrades 2257.1514 A.D. of Generation Assets financed by third parties: Overhaul, Renovation, and other upgrades		
EI-Production / General Plant *		
2190.15 Leasehold Improvement: EL, R.A., Gen. 2290.15 A.D. of Leasehold Improvement: EL, R.A., Gen.		

Table 6

Generation - Trial Balance

State/Account # & Name	Starting Balance of the Period	Period Debt Movement	Period Credit Movement	Ending Balance of the Period
Balance Sheet				
1110 Cash on Hand Local Currency				
1120 Cash on Hand Foreign Currency				
1210 Bank - national currency resident banks				
1220 Bank - foreign currency resident banks				
1230 International Bank-foreign currency				
1290 Cash on other bank account				
1310 Marketable securities				
1320 Government securities				
1330 Current portion of long-term investment				
1390 Other short-term investment				
1410.1 Receivables for Regulated Gen				
1410.2 Receivables for Non-RA				
1415 Allowance for doubtful debt				
1420 AR from subsidiaries				
1430 AR - employer				
1440 AR - officers and directors				
1450 AR - partner on the loans issue				
1460 Payments received from partner for subscribe				
1470 Current portion of long-term receivable				
1480 Prepayments to supplier				
1485 Prepayments to customer				
1490 Other short term receivable				
1510 Notes receivable due within one year				
1520 The current portion of long-term note				
1610 Goods				
1620 Materials and supplies				
1630 Semi-Products				
1635 Interim account				
1640 Finished product				
1690 Other inventory (fuel, tires)				
1710 Prepaid services				
1720 Prepaid lease				
1790 Prepaid other				
1810 Accrued dividends receivable				
1820 Accrued interest receivable				
1890 Other accrued receivable				
1910.1 Other Regulated Current Asset				
1910.2 Other Non-Regulated Current Asset				
2110.151 Land: EL, R.A., Gen.: Hydraulic Power Plants (HPF)				
2110.152 Land: EL, R.A., Gen.: Steam Power Plants (Steam only)				
2110.153 Land: EL, R.A., Gen.: Co-Gen. Power Plants (Steam only for EL and Steam)				
2110.154 Land: EL, R.A., Gen.: Gas Power Plants (Gas only)				
2110.155 Land: EL, R.A., Gen.: Combined Cycle Power Plants (Gas and Steam)				
2110.156 Land: EL, R.A., Gen.: Technical Service				
2110.159 Land: EL, R.A., Gen.: Administration				
2110.9 Land: Non-RA				
2120.15 Construction in progress: EL, R.A., Gen.				
2120.9 Construction in progress: Non-RA				
2130.151 Building: EL, R.A., Gen.: Hydraulic Power Plants (HPF)				
2130.152 Building: EL, R.A., Gen.: Steam Power Plants (Steam only)				
2130.153 Building: EL, R.A., Gen.: Co-Gen. Power Plants (Steam only for EL and Steam)				
2130.154 Building: EL, R.A., Gen.: Gas Power Plants (Gas only)				
2130.155 Building: EL, R.A., Gen.: Combined Cycle Power Plants (Gas and Steam)				
2130.156 Building: EL, R.A., Gen.: Technical Service				
2130.159 Building: EL, R.A., Gen.: Administration				
2130.9 Buildings: Non-RA				
2140.151 Reservoirs, dams, and waterway				
2140.1512 Roads, railroads and bridges				
2140.1519 Other constructions				
2140.152 Construction: EL, R.A., Gen.: Steam Power Plants (Steam only)				
2140.153 Construction: EL, R.A., Gen.: Co-Gen. Power Plants (Steam only for EL and Steam)				
2140.154 Construction: EL, R.A., Gen.: Gas Power Plants (Gas only)				
2140.155 Construction: EL, R.A., Gen.: Combined Cycle Power Plants (Gas and Steam)				
2140.156 Construction: EL, R.A., Gen.: Technical Service				
2140.159 Construction: EL, R.A., Gen.: Administration				
2140.9 Constructions: Non-RA				
2150.1511 Water wheels, turbines & generator				
2150.1512 Accessory electric equipment				
2150.1519 Miscellaneous power plant equipment				
2150.1521 Boiler plant equipment				
2150.1522 Engines and engine-driven generator				
2150.1523 Steam Turbine				
2150.1524 Generator (Steam Turbine)				
2150.1529 Miscellaneous power plant equipment				
2150.1531 Boiler plant equipment				
2150.1532 Engines and engine-driven generator				
2150.1533 Steam Turbine				
2150.1534 Generator (Steam Turbine)				
2150.1535 Accessory electric equipment				
2150.1539 Miscellaneous power plant equipment				
2150.1541 Fuel holders, producers, and accessories				
2150.1542 Prime mover				
2150.1543 Generator				
2150.1544 Accessory electric equipment				
2150.1549 Other Equipment				
2150.1551 Boiler plant equipment				
2150.1552 Fuel holders, producers, and accessories				
2150.1553 Prime mover				
2150.1554 Steam Turbine				
2150.1555 Generators (prime mover)				
2150.1556 Generators (steam turbine)				
2150.1557 Accessory electric equipment				
2150.1559 Miscellaneous power plant equipment				
2150.156 Machinery and equipment: EL, R.A., Gen.: Technical Service				
2150.159 Machinery and equipment: EL, R.A., Gen.: Administration				

Table 6

Generation - Trial Balance

Stat/Asset acc # & Name	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
2150 9 Machinery and equipment: Non-R/A				
2155 151 Transferring assets: EL, R.A., Gen.: Hydraulic Power Plants (HPF)				
2155 152 Transferring assets: EL, R.A., Gen.: Steam Power Plants (Steam onl)				
2155 153 Transferring assets: EL, R.A., Gen.: Co-Gen. Power Plants (Steam only for EL, and Stear				
2155 154 Transferring assets: EL, R.A., Gen.: Gas Power Plants (Gas onl)				
2155 155 Transferring assets: EL, R.A., Gen.: Combined Cycle Power Plants (Gas and Stear				
2155 158 Transferring assets: EL, R.A., Gen.: Technical Service				
2155 159 Transferring assets: EL, R.A., Gen.: Administratio				
2155 9 Transferring assets: Non-R.A.				
2157 1511 Generation Assets financed by third parties: Initial Value (Value paid by third part				
2157 1512 Generation Assets financed by third parties: Initial Value (Value paid by custom				
2157 1513 Generation Assets financed by third parties: Initial Value (Value paid by compa				
2157 1514 Generation Assets financed by third parties: Overhaul, Renovation, and other upgrac				
2157 9 Contribution and Grants: Non-Regulated Activi				
2160 151 Office equipment: EL, R.A., Gen.: Computers and peripheral hardwa				
2160 152 Office equipment: EL, R.A., Gen.: Communication equipment and device				
2160 159 Office equipment: EL, R.A., Gen.: Othe				
2160 9 Office equipment: Non-R.A.				
2170 15 Furniture and fixtures: EL, R.A., Gen				
2170 9 Furniture and fixtures used for Non-R/A				
2180 151 Passenger Vehicles: EL, R.A., Gen				
2180 152 Trucks, Cranes, and other Heavy Vehicles: EL, R.A., Gen				
2180 153 Mobile Laboratories and other Special Vehicles: EL, R.A., Ge				
2180 159 Other Vehicles: EL, R.A., Gen				
2180 9 Vehicles used for Non-R.A.				
2185 15 Instruments and Other Non-curr PPE in Operation: EL, R.A., Gen				
2185 9 Instruments and Other Non-curr PPE in Operation: Non-R/A				
2190 15 Leasehold Improvement: EL, R.A., Ge				
2190 9 Leasehold Improvement: Non-R/A				
2195 15 Non-curr PPE Not in Operation (in warehouse): EL, R.A., Gen				
2195 9 Non-curr PPE Not in Operation (in warehouse): Non-R/A				
2230 151 A.D. of Building: EL, R.A., Gen.: Hydraulic Power Plants (HPF)				
2230 152 A.D. of Buidng: EL, R.A., Gen.: Steam Power Plants (Steam onl				
2230 153 A.D. of Building: EL, R.A., Gen.: Co-Gen. Power Plants (Steam only for EL, and Stear				
2230 154 A.D. of Building: EL, R.A., Gen.: Gas Power Plants (Gas onl)				
2230 155 A.D. of Building: EL, R.A., Gen.: Combined Cycle Power Plants (Gas and Stear				
2230 158 A.D. of Building: EL, R.A., Gen.: Technical Service				
2230 159 A.D. of Building: EL, R.A., Gen.: Administratio				
2230 9 A.D. of Buildings used for Non-R.A.				
2240 1511 A.D. of Reservoirs, dams, and waterway				
2240 1512 A.D. of Roads, railroads and bridges				
2240 1519 A.D. of Other construction				
2240 152 A.D. of Construction: EL, R.A., Gen.: Steam Power Plants (Steam onl				
2240 153 A.D. of Construction: EL, R.A., Gen.: Co-Gen. Power Plants (Steam only for EL, and Stear				
2240 154 A.D. of Construction: EL, R.A., Gen.: Gas Power Plants (Gas onl)				
2240 155 A.D. of Construction: EL, R.A., Gen.: Combined Cycle Power Plants (Gas and Stear				
2240 158 A.D. of Construction: EL, R.A., Gen.: Technical Service				
2240 159 A.D. of Construction: EL, R.A., Gen.: Administratio				
2240 9 A.D. of Constructions used for Non-R.A.				
2250 1511 A.D. of Water wheels, turbine:				
2250 1512 A.D. of Generation:				
2250 1519 A.D. of Other Equipment:				
2250 1521 A.D. of Boiler plant equipmen				
2250 1522 A.D. of Engines and engine-driven generator				
2250 1523 A.D. of Turbo generator units				
2250 1524 A.D. of Accessory electric equipmen				
2250 1529 A.D. of Other Equipment:				
2250 1531 A.D. of Boiler plant equipmen				
2250 1532 A.D. of Engines and engine-driven generator				
2250 1533 A.D. of Turbo generator units				
2250 1534 A.D. of Accessory electric equipmen				
2250 1535 Miscellaneous power plant equipmen				
2250 1539 Other Equipmen				
2250 1541 A.D. of Fuel holders, producers, and accessorie				
2250 1542 A.D. of Prime mover:				
2250 1543 A.D. of Generator:				
2250 1544 A.D. of Accessory electric equipmen				
2250 1549 A.D. of Other Equipmen				
2250 1551 Boiler plant equipmen				
2250 1552 A.D. of Fuel holders, producers, and accessorie				
2250 1553 A.D. of Prime mover:				
2250 1554 A.D. of Turbo generator unit:				
2250 1555 A.D. of Generator:				
2250 1556 A.D. of Accessory electric equipmen				
2250 1557 A.D. of Macellaneous power plant equipmen				
2250 1558 A.D. of Other Equipmen				
2250 158 A.D. of Machinery and equipment: EL, R.A., Gen.: Technical Servio				
2250 159 A.D. of Machinery and equipment: EL, R.A., Gen.: Administratio				
2250 9 A.D. of Machinery and equipment: Non-R/A				
2255 151 A.D. of Transferring assets: EL, R.A., Gen.: Hydraulic Power Plants (HPF)				
2255 152 A.D. of Transferring assets: EL, R.A., Gen.: Steam Power Plants (Steam onl				
2255 153 A.D. of Transferring assets: EL, R.A., Gen.: Co-Gen. Power Plants (Steam only for EL, and Stear				
2255 154 A.D. of Transferring assets: EL, R.A., Gen.: Gas Power Plants (Gas onl)				
2255 155 A.D. of Transferring assets: EL, R.A., Gen.: Combined Cycle Power Plants (Gas and Stear				
2255 158 A.D. of Transferring assets: EL, R.A., Gen.: Technical Service				
2255 159 A.D. of Transferring assets: EL, R.A., Gen.: Administratio				
2255 9 Transferring assets: Non-R.A.				
2257 1511 A.D. of Generation Assets financed by third parties: Initial Value (Value paid by third part				
2257 1512 A.D. of Generation Assets financed by third parties: Initial Value (Value paid by custom				
2257 1513 A.D. of Generation Assets financed by third parties: Initial Value (Value paid by compa				
2257 1514 A.D. of Generation Assets financed by third parties: Overhaul, Renovation, and other upgrac				
2257 9 A.D. of Contribution and Grants: Non-Regulated Activi				
2260 151 A.D. of Office equipment: EL, R.A., Gen.: Computers and peripheral hardwa				
2260 152 A.D. of Office equipment: EL, R.A., Gen.: Communication equipment and device				
2260 159 A.D. of Office Equipment: Electricly Regulated Activity, Generation, Oth				
2260 9 A.D. of Office Equipment: Non-R.A.				
2270 15 A.D. of Furniture and fixtures: EL, R.A., Gen				
2270 9 A.D. of Furniture and Fixtures: Non-R.A.				
2280 151 A.D. of Passenger Vehicles: EL, R.A., Gen				
2280 152 A.D. of Trucks, Cranes, and other Heavy Vehicles: EL, R.A., Gen				
2280 153 A.D. of Mobile Laboratories and other Special Vehicles: EL, R.A., Ge				
2280 159 A.D. of Other Vehicles: EL, R.A., Gen				
2280 9 A.D. of Vehicles used for Non-R.A.				
2285 15 A.D. of Instruments and Other Non-curr PPE in Operation: EL, R.A., Gen				
2285 9 A.D. of Instruments and Other Non-curr PPE in Operation: Non-R/A				
2290 15 A.D. of Leasehold Improvement: EL, R.A., Ge				
2290 9 A.D. of Leasehold Improvement used for Non-R/A				
2310 LT notes receivable				
2320 Receivables on Financial Leas				
2330 Payments receivable for subscribed shar				
2340 LT Delinquent Taxes				
2390 Other LT Receivables:				
2410 Long-term marketable securitie				
2420 Long-term governmental securitie				
2430 Participant in other compane				
2450 Other Long-term investment:				
2510 15 Licenses: EL, R.A., Gen				
2510 9 Licenses: Non-R.A.				
2520 15 Franchise: EL, R.A., Gen				
2520 9 Franchise: Non-R.A.				
2530 15 Patents: EL, R.A., Gen				
2530 9 Patents: Non-R.A.				
2540 15 Goodwill: EL, R.A., Gen				
2540 9 Goodwill: Non-R.A.				
2590 15 Other I.A.: EL, R.A., Gen				
2590 9 Other I.A.: Non-R.A.				

Table 6

Generation - Trial Balance

Stat (Usco acc # & Name)	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
2610 15 Acc. Am. of Licenses: EL, R.A., Gen				
2610 9 Acc. Am. of Licenses: Non-R.A.				
2620 15 Acc. Am. of Franchise: EL, R.A., Gen				
2620 9 Acc. Am. of Franchise: Non-R.A.				
2630 15 Acc. Am. of Patents: EL, R.A., Gen				
2630 9 Acc. Am. of Patents: Non-R.A.				
2640 Acc. Am. - Goodwill				
2690 15 Acc. Am. of Other I.A.: EL, R.A., Gen				
2690 9 Acc. Am. of Other I.A.: Non-R.A.				
3110 Accounts payable - trade				
3120 Advances received				
3130 Wages and salaries payable				
3140 Royalties				
3150 Liability for fees, commission				
3160 Non-wage payables to company person				
3170 Payables to subsidiaries				
3190 Other short-term payable				
3210 Short-term loan				
3220 Shareholders (partners) loan				
3230 Current portion of long-term det				
3310 Profit tax payable				
3320 Payroll taxes payable				
3330 Added Tax (VAT) payable				
3340 VAT recoverable (paid)				
3350 Excise Tax payable				
3360 Excise Tax paid				
3370 Social insurance payable				
3390 Other tax payable				
3410 Accrued interest payable				
3420 Dividends payable				
3430 Warranties payable				
3490 Other accrued expense				
4110 Bonds payable				
4120 Notes payable				
4130 Obligations under finance lease				
4140 Long-term loan				
4190 Other LT debt				
4210 Deferred profit tax				
4220 Other long-term liabilities				
4310 Provisions for the retired benefit				
4320 Other Provisions				
4410 Deferred income				
5110 Ordinary shares, Capital Stock				
5120 Privileged shares, Preferred Stock				
5130 Treasury stock				
5140 Additional Paid in Capital (issued capital) - Emission??				
5150 Subscription to stock (shares)				
5210 Owners Equity				
5310 Undistributed retained earnings				
5320 Periods Accumulated Losses				
5330 Current period profit & loss				
5410 Restricted Appropriations				
5420 Asset Revaluation Adjustment				
5430 Long-Term Investments Revaluation Adjustment				
5490 Other reserves and financing				
Income statement				
6100 1511 Customer Group 1				
6100 1512 Customer Group 2				
6110 Income from Sales				
6120 Returns and discounts				
6190 Other operating income				
7110 Materials / purchases				
7120 Direct Payroll				
7130 Direct labor taxes and social insurance				
7140 Indirect materials (purchased)				
7150 Indirect Labor				
7160 Indirect Labor Taxes and Benefits Expense				
7170 Depreciation and amortization				
7180 Repair and Maintenance Cost				
7185 Inventory adjustment				
7190 Other Operating Expense				
7210 Sold / Purchased goods				
7220 Returns/discounts				
7290 Inventory adjustment				
7310 Advertisement Expense				
7320 Salaries, wages and commissions expense				
7330 Accruals on salaries				
7340 Transportation and storage expense				
7390 Other selling expenses				
7410 Salary and Wages Expense				
7415 Social Insurance Expense				
7420 Operating Lease				
7425 Office supplies				
7430 Communication Expense				
7435 Insurance				
7440 Repair				
7445 Computer Expense				
7450 Consultation and Audit Fee				
7455 Depreciation and amortization				
7460 Bad debt expense				
7465 Other tax expense				
7490 Other general expense				
7500 1511 Direct Electricity Cost				
7500 1512 Payroll Cost				
7500 1513 Materials				
7500 1514 Outsourcing				
7500 1515 Utilities				
7500 1516 Operation lease (rent)				
7500 1517 Electricity Losses				
7500 1518 Depreciation				
7500 1519 Other				
7500 1521 Payroll Cost				
7500 1522 Supply, Communication & Utilities				
7500 1523 Business Trips, Trainings, Rep Expense				
7500 1524 Depreciation, Repair & Rer				
7500 1525 Insurance, Consulting & Audit				
7500 1526 Bank Charge				
7500 1527 Other Taxes & Duties, Penalties & Charge				
7500 1528 Bad Debt				
7500 1529 Other				
8100 15 Income from Grants: Electricity Regulated Activity, Generation				
8110 Interest Income				
8120 Income from dividends				
8130 Gain from non operating activities				
8190 Other non-operating income				
8200 15 Depreciation of Granted Assets: Electricity Regulated Activity, Generation				
8210 Interest Expense				
8220 Non operating loss				
8290 Other nonoperation expense				
9110 extraordinary gain				
9120 extraordinary loss				
9210 Profit Tax				

Table 6

Generation - Trial Balance

Stat/Usa acc # & Name)	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
Managerial Accounts				
7100 15111 Hydraulic Water Cost				
7100 15119 Other				
7100 15121 Personnel				
7100 15122 Materials				
7100 15123 Outsource				
7100 15124 Utilities (no electricity				
7100 15125 Operation lease (rent				
7100 15126 Electricity Self Consumption				
7100 15126 Depreciation of Assets in Operatio				
7100 15129 Other				
7100 15131 Personnel				
7100 15132 Materials				
7100 15133 Outsource				
7100 15134 Utilities (no electricity				
7100 15135 Operation lease (rent				
7100 15136 Electricity Self Consumption				
7100 15138 Depreciation of Assets in Maintenanc				
7100 15139 Other				
7100 1519 Other Costs in Hydraulic Power Plant				
7100 15211 Fuel for Generation				
7100 15212 Water for Generation				
7100 15219 Other				
7100 15221 Personnel				
7100 15222 Materials				
7100 15223 Outsource				
7100 15224 Utilities (no electricity				
7100 15225 Operation lease (rent				
7100 15226 Electricity Self Consumption				
7100 15228 Depreciation of Assets in Operatio				
7100 15229 Other				
7100 15231 Personnel				
7100 15232 Materials				
7100 15233 Outsource				
7100 15234 Utilities (no electricity				
7100 15235 Operation lease (rent				
7100 15236 Electricity Self Consumption				
7100 15238 Depreciation of Assets in Maintenanc				
7100 15239 Other				
7100 1529 Other Cost in Steam Power Plant (Steam onl				
7100 15311 Fuel for Generation				
7100 15312 Water for Generation				
7100 15319 Other				
7100 15321 Personnel				
7100 15322 Materials				
7100 15323 Outsource				
7100 15324 Utilities (no electricity				
7100 15325 Operation lease (rent				
7100 15326 Electricity Self Consumption				
7100 15328 Depreciation of Assets in Operatio				
7100 15329 Other				
7100 15331 Personnel				
7100 15332 Materials				
7100 15333 Outsource				
7100 15334 Utilities (no electricity				
7100 15335 Operation lease (rent				
7100 15336 Electricity Self Consumption				
7100 15338 Depreciation of Assets in Maintenanc				
7100 15339 Other				
7100 1539 Other Costs on Co-Generation Power Plants (Steam only for Electricity and Stea				
7100 15411 Fuel for Generation				
7100 15412 Water for Generation				
7100 15419 Other				
7100 15421 Personnel				
7100 15422 Materials				
7100 15423 Outsource				
7100 15424 Utilities (no electricity				
7100 15425 Operation lease (rent				
7100 15426 Electricity Self Consumption				
7100 15426 Depreciation of Assets in Operatio				
7100 15429 Other				
7100 15431 Personnel				
7100 15432 Materials				
7100 15433 Outsource				
7100 15434 Utilities (no electricity				
7100 15435 Operation lease (rent				
7100 15436 Electricity Self Consumption				
7100 15438 Depreciation of Assets in Maintenanc				
7100 15439 Other				
7100 1549 Other Costs on Gas Power Plants (Gas onl				
7100 15511 Fuel for Generation				
7100 15512 Water for Generation				
7100 15519 Other				
7100 15521 Personnel				
7100 15522 Materials				
7100 15523 Outsource				
7100 15524 Utilities (no electricity				
7100 15525 Operation lease (rent				
7100 15526 Electricity Self Consumption				
7100 15528 Depreciation of Assets in Operatio				
7100 15529 Other				
7100 15531 Personnel				
7100 15532 Materials				
7100 15533 Outsource				
7100 15534 Utilities (no electricity				
7100 15535 Operation lease (rent				
7100 15536 Electricity Self Consumption				
7100 15538 Depreciation of Assets in Maintenanc				
7100 15539 Other				
7100 1559 Other Costs on Combined Cycle Power Plants (Gas and Stea				
7100 159 Other				
7400 1511 Payroll Cost of Administrato				
7400 1512 Operating Lease				
7400 1513 Office Supply				
7400 1514 Communication				
7400 1515 Utilities				
7400 1516 Repair				
7400 1517 Representative Expense				
7400 1518 Depreciator				
7400 1519 Other Electricity Regulated Administration Expense				
7400 1521 Insurance				
7400 1522 Consultation and Aud				
7400 1523 Training				
7400 1524 Bank charges and Fee				
7400 1525 Business Trip				
7400 1526 Bad dep				
7400 1527 Other Taxes and Duti				
7400 1528 Penalties and Charge				
7400 1529 Other Electricity Regulated General Expense				
Transit				
7700 51 Construction (Production) of New FA, Generatio				
7700 52 Installation Costs of FA, Generatio				
7700 53 Expenditures on FA in Operation, Generatio				
7700 54 Development (Production) of New Intangible LT Asset, Generatio				
7700 55 Expenditures on Intangible LT Asset in Operation, Generatio				

Table 7

Capital Expenditure Form

Company Name

Reporting Period

Submission Version

This form is filled for each capital asset constructed and/or created and become operating in the reporting period - Above 20 000 GEL

Accounting Code of the asset	PPE Code	Name of the Asset	Purpose	in-house construction / external

Please provide general description of the assets and its characteristics

Expense Breakdown by functionality	Labour		Materials and Supply		Fuel		Other Costs	Sub Total
	Quantity and dimension	Total Sum	Quantity and dimension	Total Sum	Quantity and dimension	Total Sum		
		100		100		20	20	240
Total								

Table 9

Electricity Production Form

Company Name	
--------------	--

Reporting Period	
------------------	--

Submission Version	
--------------------	--

Type of Generation Plant	
Installed Capacity	

	Quantity	GEL Amount	Fuel Type and dimension
Fuel Purchases			

	Quantity
Electricity Produced	

	Quantity
Electricity Self Consumption	

	Quantity	GEL Amount
Electricity Sold		

Table 10

Organizational Chart

Licensees have to provide organizational chart in this form

APPENDIX 6. COMBINED REPORTING FORMS

Table of contents

License Type

Combined - two or more license holding

Financial Reports

Table 1	Income statement for regulatory purposes
Table 2	Statement of financial position for regulatory purposes
Table 3	PPE movement
Table 4	Regulatory Expense breakdown by nature
Table 5	Property plant and equipment breakdown by Plant assignments
Table 6	Trial Balance
Table 7	CAPEX Form

Non-financial Reports

Table 8	Transmission System Data
Table 9	Electricity production info applicable to electricity production power plants
Table 10	Organizational Chart
Table 11	Staff Information Form
Table 12	Vendor Reporting
Table 13	Affiliate transactions reporting

Table 1

Combined Income statement

	Prior Period Results	Reporting Period Results
6 Operating Income		
61 Operating Income		
6100 Operating Income		
6110 Income from Sales		
6120 Returns and discounts		
6190 Other operating income		
7 Operating Expenses		
71 Cost of products sold (goods-producing and services industries)		
7110 Materials / purchased		
7120 Direct Payroll		
7130 Direct labor taxes and social insurance		
7140 Indirect materials (purchased)		
7150 Indirect Labor		
7160 Indirect Labor Taxes and Benefits Expenses		
7170 Depreciation and amortization		
7180 Repair and Maintenance Costs		
7185 Inventory adjustment		
7190 Other Operating Expenses		
72 Cost of Goods Sold (Trading Enterprises)		
73 Sales Expenses		
74 General and administrative expenses		
75 Total Operating Expenses for Regulated Activities		
7500 Total Operating Expenses for Regulated Activities		
8 Non-Operating Income and Expense		
81 Non-Operating income		
8100 Non-Operating income		
8110 Interest Income		
8120 Income from dividends		
8130 Gain from non operating activities		
8190 Other non-operating income		
82 Non-Operating Expenses/Losses		
9 Extraordinary Gains or Losses		
91 Extraordinary gains or losses		
92 Other Expenses		

Table 2

Combined Balance Sheet

	Starting Balance of the Period	Ending Balance of the Period
1 Current Assets		
11 Cash on Hand		
12 Cash in Bank		
13 ST Investments		
14 ST Receivables		
15 ST Notes Receivable		
16 Inventory		
17 Prepaid expenses		
18 Accrued receivables		
19 Other Current Assets		
2 Non-current Assets		
21 Fixed Assets		
22 Depreciation of Fixed Assets		
23 Long-Term Receivables		
24 Long-Term Investments		
25 Intangible Assets		
26 Accumulated Amortization of Intangible Assets		
3 Current Liabilities		
31 Short term Payables		
32 ST Short-Term Debt		
33 Taxes Payable		
34 Accrued Liabilities		
4 Non-current Liabilities		
41 LT Debt		
42 Deferred taxes and other LT Liabilities		
43 Provisions		
44 Deferred Income		
5 Equity		
51 Share (Chartered) Capital, Capital Stock		
53 Profit/Losses		
54 Reserves and Financing		

Table 3

PPE Movement Form

Company Name

Reporting Period

Submission Version

Accounting Code of the PPE Group (four digit)	Name of the group	Historical Cost at the Beginning of Period	Accumulated Depreciation at the Beginning of	Any other Movments by the beginning of the Period	net book value at the beginning of period	Additions	retirement	Impairment	Depreciable Amount	Depreciation Expense of the reporting Period	Net book value at the end of period	Depr. Rate	Salvage Value	Deprecaiton Method	Average Aging of Group
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
2110	Land				0				0	0	0				
2120	Construction in progress	150	40	10	100	50	40	20	70	7	63	10%	20	Straight Line	
2130	Buildings														
2140	Constructions														
2150	Machinery and equipment														
2155	Transferring assets														
2157	Contribution and Grants														
2160	Office equipment														
2170	Furniture and fixtures														
2180	Vehicles														
2185	Instruments and Other PPE in Operation														
2190	Leasehold Improvement														
2195	PPE Not in Operation (in warehouse														
2510	Licenses														
2520	Franchise														
2530	Patents														
2540	Goodwill														
2590	Other intangible assets														
Total															

Yello cells are examples

Table 4

Combined Regulatory Expense Break Down

	Prior Period Expenses	Reporting Period Expenses
7 Operating Expenses		
71 Cost of products sold (goods-producing and services industries)		
7100 Cost of products sold (goods-producing and services industries)		
7100.1 Cost of Production (Services) of Electricity Regulated Activities		
7100.11 Cost of Regulated Electricity Services, Dispatch Activities		
7100.111 Cost of Regulated Electricity Services, Dispatch Activities of Power System		
7100.1111 Operation and Maintenance Cost of Dispatch		
7100.1112 Cost of Energy Losses covered by Dispatch		
7100.1119 Other Costs of Dispatch		
7100.12 Cost of Regulated Electricity Services, Transmission Activities		
7100.121 Cost of Regulated Electricity Services, Transmission Activities in 500 kV		
7100.1211 Operation Cost, 500 kV		
7100.1212 Maintenance Cost, 500 kV		
7100.1213 Cost of Energy Losses, 500 kV		
7100.1219 Other Electricity Regulated Cost of Production (Services), 500 kV		
7100.122 Cost of Regulated Electricity Services, Transmission Activities in 400 kV		
7100.123 Cost of Regulated Electricity Services, Transmission Activities in 330 kV		
7100.1231 Operation Cost, 330 kV		
7100.1232 Maintenance Cost, 330 kV		
7100.1233 Cost of Energy Losses, 330 kV		
7100.1239 Other Electricity Regulated Cost of Production (Services), 330 kV		
7100.124 Cost of Regulated Electricity Services, Transmission Activities in 220 kV		
7100.1241 Operation Cost, 220 kV		
7100.1242 Maintenance Cost, 220 kV		
7100.1243 Cost of Energy Losses, 220 kV		
7100.1249 Other Electricity Regulated Cost of Production (Services), 220 kV		
7100.125 Cost of Regulated Electricity Services, Transmission Activities in 110 kV		
7100.1251 Operation Cost, 110 kV		
7100.1252 Maintenance Cost, 110 kV		
7100.1253 Cost of Energy Losses, 110 kV		
7100.1259 Other Electricity Regulated Cost of Production (Services), 110 kV		
7100.126 Cost of Regulated Electricity Services, Transmission Activities in 35 kV		
7100.1261 Operation Cost, 35 kV		
7100.1262 Maintenance Cost, 35 kV		
7100.1263 Cost of Energy Losses, 35 kV		
7100.1269 Other Electricity Regulated Cost of Production (Services), 35 kV		
7100.127 Cost of Regulated Electricity Services, Transmission Activities in 6/10 kV and below		
7100.1271 Operation Cost, 6/10 kV and below		
7100.1272 Maintenance Cost, 6/10 kV and below		
7100.1273 Cost of Energy Losses, 6/10 kV and below		
7100.1279 Other Electricity Regulated Cost of Production (Services), 6/10 kV and below		
7100.128 Cost of Regulated Electricity Services, Transmission Activities in Technical Services		
7100.129 Cost of Regulated Electricity Services, Transmission Activities, Other		
7100.13 Cost of Regulated Electricity Services, Distribution Activities (Network)		
7100.131 Cost of Regulated Electricity Services, Distribution (Network) 110 kV		
7100.1311 Operation Cost, 110 kV		
7100.1312 Maintenance Cost, 110 kV		
7100.1313 Cost of Energy Losses, 110 kV		
7100.1319 Other Electricity Regulated Cost of Production (Services), 110 kV		
7100.132 Cost of Regulated Electricity Services, Distribution (Network) 35 kV		
7100.1321 Operation Cost, 35 kV		
7100.1322 Maintenance Cost, 35 kV		
7100.1323 Cost of Energy Losses, 35 kV		
7100.1329 Other Electricity Regulated Cost of Production (Services), 35 kV		
7100.133 Cost of Regulated Electricity Services, Distribution (Network) 10 kV		
7100.1331 Operation Cost, 10 kV		
7100.1332 Maintenance Cost, 10 kV		
7100.1333 Cost of Energy Losses, 10 kV		
7100.1339 Other Electricity Regulated Cost of Production (Services), 10 kV		
7100.134 Cost of Regulated Electricity Services, Distribution (Network) 6 kV		
7100.1341 Operation Cost, 6 kV		
7100.1342 Maintenance Cost, 6 kV		
7100.1343 Cost of Energy Losses, 6 kV		
7100.1349 Other Electricity Regulated Cost of Production (Services), 6 kV		
7100.135 Cost of Regulated Electricity Services, Distribution (Network) 220/380 V		
7100.1351 Operation Cost, 220/380 V		
7100.1352 Maintenance Cost, 220/380 V		
7100.1353 Cost of Energy Losses, 220/380 V		
7100.1359 Other Electricity Regulated Cost of Production (Services), 220/380 V		
7100.137 Cost of Regulated Electricity Services, Distribution (Network), Distribution Dispatch Services		
7100.1371 Operation Cost, Distribution Dispatch Services		
7100.1372 Maintenance Cost, Distribution Dispatch Services		
7100.1373 Cost of Energy Losses, Distribution Dispatch Services		
7100.1379 Other Electricity Regulated Cost of Production (Services), Distribution Dispatch Services		
7100.138 Cost of Regulated Electricity Services, Distribution (Network), Technical Services		
7100.139 Cost of Regulated Electricity Services, Distribution (Network), Other		
7100.14 Cost of Regulated Electricity Distribution (Supply) Activities		
7100.141 Cost of Supply of Active Electricity		
7100.1411 Cost of Purchase of Electricity		
7100.1412 Operation & Maintenance Cost		
7100.1413 Cost of Active Electricity Losses		
7100.1419 Other Cost of Active Electricity Losses		
7100.149 Cost of Other Distribution (Supply) Activity		
7100.15 Cost of Regulated Electricity Generation Activities		
7100.151 Generation in Hydraulic Power Plant		
7100.1511 Direct Cost on Generation		
7100.1512 Operation Cost in Hydraulic Power Plant		
7100.1513 Maintenance Cost in Hydraulic Power Plant		
7100.1519 Other Costs in Hydraulic Power Plant		

Table 4

Combined Regulatory Expense Break Down

	Prior Period Expenses	Reporting Period Expenses
7 7100.152 Generation in Steam Power Plant (Steam only)		
7100.1521 Direct Cost on Generation		
7100.1522 Operation Cost in Steam Power Plant (Steam only)		
7100.1523 Maintenance Cost in Steam Power Plant (Steam only)		
7100.1529 Other Cost in Steam Power Plant (Steam only)		
7100.153 Generation in Co-Generation Power Plants (Steam only for Electricity and Steam)		
7100.1531 Direct Cost on Generation		
7100.1532 Operation Cost in Co-Generation Power Plants (Steam only for Electricity and Steam)		
7100.1533 Maintenance Cost in Co-Generation Power Plants (Steam only for Electricity and Steam)		
7100.1539 Other Costs on Co-Generation Power Plants (Steam only for Electricity and Steam)		
7100.154 Generation in Gas Power Plants (Gas only)		
7100.1541 Direct Cost on Generation		
7100.1542 Operation Cost in Gas Power Plants (Gas only)		
7100.1543 Maintenance Cost in Gas Power Plants (Gas only)		
7100.1549 Other Costs on Gas Power Plants (Gas only)		
7100.155 Generation in Combined Cycle Power Plants (Gas and Steam)		
7100.1551 Direct Cost on Generation		
7100.1552 Operation Cost in Combined Cycle Power Plants (Gas and Steam)		
7100.1553 Maintenance Cost in Combined Cycle Power Plants (Gas and Steam)		
7100.1559 Other Costs on Combined Cycle Power Plants (Gas and Steam)		
7100.159 Other		
7100.19 Cost of Production (Services) of Electricity Regulated Other Activities		
74 General and administrative expenses		
7400 General and administrative expenses		
7400.1 General & Administration Expenses for Electricity Regulated Activities		
7400.11 General & Administration Expenses of Electricity Regulated Dispatch Activities		
7400.111 Administration Expenses of Electricity Regulated Dispatch Activities		
7400.1111 Payroll Cost of Administration		
7400.1112 Operating Lease		
7400.1113 Office supply		
7400.1114 Communication		
7400.1115 Utilities		
7400.1116 Repair		
7400.1117 Representative Expenses		
7400.1118 Depreciation		
7400.1119 Other Electricity Regulated Administration Expenses		
7400.112 General Costs of Electricity Regulated Dispatch Activities		
7400.1121 Insurance		
7400.1122 Consultation and Audit		
7400.1123 Training		
7400.1124 Bank charges and Fees		
7400.1125 Business Trip		
7400.1126 Bad dept		
7400.1127 Other Taxes and Duties		
7400.1128 Penalties and Charges		
7400.1129 Other Electricity Regulated General Expenses		
7400.12 General & Administration Expenses of Electricity Regulated Transmission Activities		
7400.121 Administration Expenses of Electricity Regulated Transmission Activities		
7400.1211 Payroll Cost of Administration		
7400.1212 Operating Lease		
7400.1213 Office supply		
7400.1214 Communication		
7400.1215 Utilities		
7400.1216 Repair		
7400.1217 Representative Expenses		
7400.1218 Depreciation		
7400.1219 Other Electricity Regulated Administration Expenses		
7400.122 General Costs of Electricity Regulated Transmission Activities		
7400.1221 Insurance		
7400.1222 Consultation and Audit		
7400.1223 Training		
7400.1224 Bank charges and Fees		
7400.1225 Business Trip		
7400.1226 Bad dept		
7400.1227 Other Taxes and Duties		
7400.1228 Penalties and Charges		
7400.1229 Other Electricity Regulated General Expenses		

Table 4

Combined Regulatory Expense Break Down

	Prior Period Expenses	Reporting Period Expenses
7400.13 General & Administration Costs of Electricity Regulated Distribution (Network) Activities		
7400.131 Administration Expenses of Electricity Regulated Distribution (Network) Activities		
7400.1311 Payroll Cost of Administration		
7400.1312 Operating Lease		
7400.1313 Office Supply		
7400.1314 Communication		
7400.1315 Utilities		
7400.1316 Repair		
7400.1317 Representative Expenses		
7400.1318 Depreciation		
7400.1319 Other Electricity Regulated Administration Expenses		
7400.132 General Costs of Electricity Regulated Distribution (Network) Activities		
7400.1321 Insurance		
7400.1322 Consultation and Audit		
7400.1323 Training		
7400.1324 Bank charges and Fees		
7400.1325 Business Trip		
7400.1326 Bad dept		
7400.1327 Other Taxes and Duties		
7400.1328 Penalties and Charges		
7400.1329 Other Electricity Regulated General Expenses		
7400.14 General & Administration Costs of Electricity Regulated Distribution (Supply) Activities		
7400.141 Administration Expenses of Electricity Regulated Distribution (Supply) Activities		
7400.1411 Payroll Cost of Administration		
7400.1412 Operating Lease		
7400.1413 Office Supply		
7400.1414 Communication		
7400.1415 Utilities		
7400.1416 Repair		
7400.1417 Representative Expenses		
7400.1418 Depreciation		
7400.1419 Other Electricity Regulated Administration Expenses		
7400.142 General Costs of Electricity Regulated Distribution (Supply) Activities		
7400.1421 Insurance		
7400.1422 Consultation and Audit		
7400.1423 Training		
7400.1424 Bank charges and Fees		
7400.1425 Business Trip		
7400.1426 Bad dept		
7400.1427 Other Taxes and Duties		
7400.1428 Penalties and Charges		
7400.1429 Other Electricity Regulated General Expenses		
7400.15 General & Administration Costs of Electricity Regulated Generation Activities		
7400.151 Administration Expenses of Electricity Regulated Generation Activities		
7400.1511 Payroll Cost of Administration		
7400.1512 Operating Lease		
7400.1513 Office Supply		
7400.1514 Communication		
7400.1515 Utilities		
7400.1516 Repair		
7400.1517 Representative Expenses		
7400.1518 Depreciation		
7400.1519 Other Electricity Regulated Administration Expenses		
7400.152 General Costs of Electricity Regulated Generation Activities		
7400.1521 Insurance		
7400.1522 Consultation and Audit		
7400.1523 Training		
7400.1524 Bank charges and Fees		
7400.1525 Business Trip		
7400.1526 Bad dept		
7400.1527 Other Taxes and Duties		
7400.1528 Penalties and Charges		
7400.1529 Other Electricity Regulated General Expenses		
7400.19 General & Administration Costs of Electricity Regulated Other Activities		

Table 5

Plant Assignment

AcPI A P	Prior Period Balance	Reporting Period Balance
Dispatch		
Dispatch Plant		
Dispatch Plant *		
Dispatch General Plant		
Dispatch General Plant *		
Dispatching Regulated PP&E held for future use		
CIP Dispatch		
Transmission		
Transmission Plant *		
Transmission Plant 500 kV		
Transmission Plant 400 kV		
Transmission Plant 330 kV		
Transmission Plant 220 kV		
Transmission Plant 110 kV		
Transmission Plant 35 kV		
Transmission Plant 6/10 and below kV		
Transmission / General Plant		
Transmission / General Plant *		
Transmission Regulated PP&E held for future use		
CIP Transmission		
DIS. Network		
Distribution (Network) Plant		
Distribution (Network) Plant *		
Distribution (Network) Dispatch Plant		
Distribution (Network) Plant 110 kV		
Distribution (Network) Plant 35 kV		
Distribution (Network) Plant 10 kV		
Distribution (Network) Plant 6 and below kV		
Distribution (Network) Plant 0,4 kV		
Distribution (Network) /General Plant		
Distribution (Network) /General Plant *		
Distribution (Network) Regulated PP&E held for future use		
CIP Distribution (Network)		
DIS. (supply)		
Distribution (Supply) / General Plant		
Distribution (Supply) Regulated PP&E held for future use		
CIP Distribution (Supply)		
Gen.		
Electricity Production Plant *		
EI-Production / Hydraulic Production Plant		
EI-Production / Steam Production Plant		
EI-Production / Co. Generation / Plant		
EI-Production / Gas Fired Plant		
EI-Production / Combined Cycle Plant		
EI-Production / General Plant		
EI-Production / General Plant *		
Generation Regulated PP&E held for future use		
CIP (Electricity Production)		
non R.A.		
Non Regulated		

Table 6

Combined Trial Balance

Stat Usage acc # & Name)	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
Balance Sheet				
1110 Cash on Hand Local Currency				
1120 Cash on Hand Foreign Currency				
1210 Bank - national currency (resident banks)				
1220 Bank - foreign currency (resident banks)				
1230 International Bank-foreign currency				
1290 Cash on other bank account				
1310 Marketable securities				
1320 Government securities				
1330 Current portion of long-term investments				
1390 Other short-term investments				
1410 11 Receivables for Regulated Dispatch Service				
1410 12 Receivables for Regulated TR Service				
1410 13 Receivables for Regulated DIS (Network) Service				
1410 14 Receivables for Regulated DIS (Supply) Service				
1410 15 Receivables for Regulated Gen				
1410 19 Receivables for other regulated Service				
1410 2 Receivables for Non-R/A				
1415 Allowance for doubtful debts				
1420 AR from subsidiaries				
1430 AR - employees				
1440 AR - officers and directors				
1450 AR - partner on the loans issued				
1460 Payments receiv. from partner for subscriber				
1470 Current portion of long-term receivables				
1480 Prepayments to suppliers				
1485 Prepayments to custom-lease				
1490 Other short term receivables				
1510 Notes receivable (due within one year)				
1520 The current portion of long-term notes				
1610 Goods				
1620 Materials and supplies				
1630 Semi-Products				
1635 Interim account				
1640 Finished products				
1650 Other inventory (fuel, fare)				
1710 Prepaid services				
1720 Prepaid lease				
1790 Prepaid other				
1810 Accrued dividends receivable				
1820 Accrued interest receivable				
1890 Other accrued receivables				
1910 1 Other Regulated Current Assets				
1910 2 Other Non-Regulated Current Assets				
2110 11 Land EL R.A. Dispatch				
2110 121 Land EL R.A. TR of 500 kV				
2110 122 Land EL R.A. TR of 400 kV				
2110 123 Land EL R.A. TR of 330 kV				
2110 124 Land EL R.A. TR of 220 kV				
2110 125 Land EL R.A. TR of 110 kV				
2110 126 Land EL R.A. TR of 35 kV				
2110 127 Land EL R.A. TR of 6/10 and below kV				
2110 128 Land EL R.A. TR Technical Services				
2110 129 Land EL R.A. TR Administration				
2110 131 Land EL R.A. DIS (Network) of 110 kV				
2110 132 Land EL R.A. DIS (Network) of 35 kV				
2110 133 Land EL R.A. DIS (Network) of 10 kV				
2110 134 Land EL R.A. DIS (Network) of 6 kV				
2110 135 Land EL R.A. DIS (Network) of 220/380 kV				
2110 137 Land EL R.A. DIS (Network) - DIS Dispatch				
2110 138 Land EL R.A. DIS (Network) Technical Services				
2110 139 Land EL R.A. DIS (Network) Administration				
2110 14 Land EL R.A. DIS (Supply)				
2110 151 Land EL R.A. Gen. Hydraulic Power Plants (HPP)				
2110 152 Land EL R.A. Gen. Steam Power Plants (Steam only)				
2110 153 Land EL R.A. Gen. Co-Gen. Power Plants (Steam only for EL and Steam)				
2110 154 Land EL R.A. Gen. Gas Power Plants (Gas only)				
2110 155 Land EL R.A. Gen. Combined Cycle Power Plants (Gas and Steam)				
2110 158 Land EL R.A. Gen. Technical Services				
2110 159 Land EL R.A. Gen. Administration				
2110 19 Land EL R.A. Other				
2110 9 Land Non-R/A				
2120 11 Construction in progress EL R.A. Dispatch				
2120 12 Construction in progress EL R.A. TR				
2120 13 Construction in progress EL R.A. DIS (Network)				
2120 14 Construction in progress EL R.A. DIS (Supply)				
2120 15 Construction in progress EL R.A. Gen				
2120 19 Construction in progress EL R.A. Other				
2120 9 Construction in progress Non-R/A				
2130 11 Building EL R.A. Dispatch				
2130 121 Building EL R.A. TR of 500 kV				
2130 122 Building EL R.A. TR of 400 kV				
2130 123 Building EL R.A. TR of 330 kV				
2130 124 Building EL R.A. TR of 220 kV				
2130 125 Building EL R.A. TR of 110 kV				
2130 126 Building EL R.A. TR of 35 kV				
2130 127 Building EL R.A. TR of 6/10 and below kV				
2130 128 Building EL R.A. TR Technical Services				
2130 129 Building EL R.A. TR Administration				
2130 131 Building EL R.A. DIS (Network) of 110 kV				
2130 132 Building EL R.A. DIS (Network) of 35 kV				
2130 133 Building EL R.A. DIS (Network) of 10 kV				
2130 134 Building EL R.A. DIS (Network) of 6 kV				
2130 135 Building EL R.A. DIS (Network) of 220/380 V				
2130 137 Building EL R.A. DIS (Network) of DIS Dispatch				
2130 138 Building EL R.A. DIS (Network) Technical Services				
2130 139 Building EL R.A. DIS (Network) Administration				
2130 14 Building EL R.A. DIS (Supply)				
2130 151 Building EL R.A. Gen. Hydraulic Power Plants (HPP)				
2130 152 Building EL R.A. Gen. Steam Power Plants (Steam only)				
2130 153 Building EL R.A. Gen. Co-Gen. Power Plants (Steam only for EL and Steam)				
2130 154 Building EL R.A. Gen. Gas Power Plants (Gas only)				
2130 155 Building EL R.A. Gen. Combined Cycle Power Plants (Gas and Steam)				
2130 158 Building EL R.A. Gen. Technical Services				
2130 159 Building EL R.A. Gen. Administration				
2130 19 Building EL R.A. Other				
2130 9 Buildings Non-R/A				
2140 11 Constructions EL R.A. Dispatch				
2140 121 Construction EL R.A. TR of 500 kV				
2140 122 Construction EL R.A. TR of 400 kV				
2140 123 Construction EL R.A. TR of 330 kV				
2140 124 Construction EL R.A. TR of 220 kV				
2140 125 Construction EL R.A. TR of 110 kV				
2140 126 Construction EL R.A. TR of 35 kV				
2140 127 Construction EL R.A. TR of 6/10 and below kV				
2140 128 Construction EL R.A. TR Technical Services				
2140 129 Construction EL R.A. TR Administration				
2140 131 Construction EL R.A. DIS (Network) of 110 kV				
2140 132 Construction EL R.A. DIS (Network) of 35 kV				
2140 133 Construction EL R.A. DIS (Network) of 10 kV				
2140 134 Construction EL R.A. DIS (Network) of 6 kV				
2140 135 Construction EL R.A. DIS (Network) of 220/380 V				
2140 137 Construction EL R.A. DIS (Network) of DIS Dispatch				
2140 138 Construction EL R.A. DIS (Network) Technical Services				
2140 139 Construction EL R.A. DIS (Network) Administration				
2140 14 Constructions EL R.A. DIS (Supply)				
2140 151 Reservoirs, dams, and waterways				
2140 152 Roads, railroads and bridges				
2140 1519 Other constructions				

Table 6

Combined Trial Balance

Stat/Usua acc # & Name	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
2140.152 Construction, EL, R.A., Gen.: Steam Power Plants (Steam only)				
2140.153 Construction, EL, R.A., Gen.: Co-Gen. Power Plants (Steam only for EL and Steam)				
2140.154 Construction, EL, R.A., Gen.: Gas Power Plants (Gas only)				
2140.155 Construction, EL, R.A., Gen.: Combined Cycle Power Plants (Gas and Steam)				
2140.156 Construction, EL, R.A., Gen.: Technical Services				
2140.159 Construction, EL, R.A., Gen.: Administration				
2140.19 Construction, EL, R.A., Other				
2140.9 Construction, Non-R.A.				
2150.11 Machinery and equipment, EL, R.A., Dispatch				
2150.1211 500 kV TR, Substations				
2150.1212 500 kV TR, Automation and Relay Protector				
2150.1215 500 kV TR, Metering				
2150.1214 500 kV TR, Optic Communication				
2150.1215 500 kV TR, Other Communication				
2150.1219 500 kV TR, Other				
2150.1221 400 kV TR, Substations				
2150.1222 400 kV TR, Automation and Relay Protector				
2150.1223 400 kV TR, Metering				
2150.1224 400 kV TR, Optic Communication				
2150.1225 400 kV TR, Other Communication				
2150.1229 400 kV TR, Other				
2150.1231 330 kV TR, Substations				
2150.1232 330 kV TR, Automation and Relay Protector				
2150.1233 330 kV TR, Metering				
2150.1234 330 kV TR, Optic Communication				
2150.1235 330 kV TR, Other Communication				
2150.1239 330 kV TR, Other				
2150.1241 220 kV TR, Substations				
2150.1242 220 kV TR, Automation and Relay Protector				
2150.1243 220 kV TR, Metering				
2150.1244 220 kV TR, Optic Communication				
2150.1245 220 kV TR, Other Communication				
2150.1249 220 kV TR, Other				
2150.1251 110 kV TR, Substations				
2150.1252 110 kV TR, Automation and Relay Protector				
2150.1253 110 kV TR, Metering				
2150.1254 110 kV TR, Optic Communication				
2150.1255 110 kV TR, Other Communication				
2150.1259 110 kV TR, Other				
2150.1261 35 kV TR, Substations				
2150.1262 35 kV TR, Automation and Relay Protector				
2150.1263 35 kV TR, Metering				
2150.1264 35 kV TR, Optic Communication				
2150.1265 35 kV TR, Other Communication				
2150.1269 35 kV TR, Other				
2150.1271 6/10 and below kV TR, Substations				
2150.1272 6/10 and below kV TR, Automation and Relay Protector				
2150.1273 6/10 and below kV TR, Metering				
2150.1274 6/10 and below kV TR, Optic Communication				
2150.1275 6/10 and below kV TR, Other Communication				
2150.1279 6/10 and below kV TR, Other				
2150.128 Technical Services Machinery and equipment, EL, R.A., TR				
2150.129 Other Machinery and equipment, EL, R.A., TR				
2150.1311 110 kV DIS, (Network) (Substation equipment)				
2150.1312 110 kV DIS, (Network) Automation and Relay Protector				
2150.1313 110 kV DIS, (Network) Metering				
2150.1314 110 kV DIS, (Network) Optic Communication				
2150.1315 110 kV DIS, (Network) Other Communication				
2150.1319 110 kV DIS, (Network) Other				
2150.1321 35 kV DIS, (Network) Substations				
2150.1322 35 kV DIS, (Network) Automation and Relay Protector				
2150.1323 35 kV DIS, (Network) Metering				
2150.1324 35 kV DIS, (Network) Optic Communication				
2150.1325 35 kV DIS, (Network) Other Communication				
2150.1329 35 kV DIS, (Network) Other				
2150.1331 10 kV DIS, (Network) Substations				
2150.1332 10 kV DIS, (Network) Automation and Relay Protector				
2150.1333 10 kV DIS, (Network) Metering				
2150.1334 10 kV DIS, (Network) Optic Communication				
2150.1335 10 kV DIS, (Network) Other Communication				
2150.1339 10 kV DIS, (Network) Other				
2150.1341 6 kV DIS, (Network) Substations				
2150.1342 6 kV DIS, (Network) Automation and Relay Protector				
2150.1343 6 kV DIS, (Network) Metering				
2150.1344 6 kV DIS, (Network) Optic Communication				
2150.1345 6 kV DIS, (Network) Other Communication				
2150.1349 6 kV DIS, (Network) Other				
2150.1351 220/380 V DIS, (Network) Substations				
2150.1352 220/380 V DIS, (Network) Automation and Relay Protector				
2150.1353 220/380 V DIS, (Network) Metering				
2150.1354 220/380 V DIS, (Network) Optic Communication				
2150.1355 220/380 V DIS, (Network) Other Communication				
2150.1359 220/380 V DIS, (Network) Other				
2150.137 DIS, Dispatch Machinery and equipment, EL, R.A., DIS, (Network)				
2150.138 Technical Services Machinery and equipment, EL, R.A., DIS, (Network)				
2150.139 Other Machinery and equipment, EL, R.A., DIS, (Network)				
2150.14 Machinery and equipment, EL, R.A., DIS, (Supply)				
2150.1511 Water wheels, turbines & generators				
2150.1512 Accessory electric equipment				
2150.1519 Miscellaneous power plant equipment				
2150.1521 Boiler plant equipment				
2150.1522 Engines and engine-driven generators				
2150.1523 Steam Turbine				
2150.1524 Generator (Steam Turbine)				
2150.1529 Miscellaneous power plant equipment				
2150.1531 Boiler plant equipment				
2150.1532 Engines and engine-driven generators				
2150.1533 Steam Turbine				
2150.1534 Generator (Steam Turbine)				
2150.1535 Accessory electric equipment				
2150.1539 Miscellaneous power plant equipment				
2150.1541 Fuel holders, producers, and accessories				
2150.1542 Prime movers				
2150.1543 Generators				
2150.1544 Accessory electric equipment				
2150.1549 Other Equipment				
2150.1551 Boiler plant equipment				
2150.1552 Fuel holders, producers, and accessories				
2150.1553 Prime movers				
2150.1554 Steam Turbine				
2150.1555 Generators (prime mover)				
2150.1556 Generators (steam turbine)				
2150.1557 Accessory electric equipment				
2150.1559 Miscellaneous power plant equipment				
2150.156 Machinery and equipment, EL, R.A., Gen.: Technical Services				
2150.159 Machinery and equipment, EL, R.A., Gen.: Administrator				
2150.19 Machinery and equipment, EL, R.A., Other				
2150.9 Machinery and equipment, Non-R.A.				
2155.11 Transferring assets, EL, R.A., Dispatch				
2155.1211 500 kV TR, HV/L				
2155.1212 500 kV TR, Optic Cables				
2155.1213 500 kV TR, Other Communication Lines				
2155.1219 500 kV TR, Other TR, assets				
2155.1221 400 kV TR, HV/L				

Table 6

Combined Trial Balance

Stat/Unoa acc # & Name	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
2155.1222 400 kV TR, Optic Cables				
2155.1223 400 kV TR, Other Communication Lines				
2155.1229 400 kV Other TR, assets				
2155.1231 330 kV TR, HVL				
2155.1232 330 kV TR, Optic Cables				
2155.1233 330 kV TR, Other Communication Lines				
2155.1239 330 kV Other TR, assets				
2155.1241 220 kV TR, HVL				
2155.1242 220 kV TR, Optic Cables				
2155.1243 220 kV TR, Other Communication Lines				
2155.1249 220 kV Other TR, assets				
2155.1251 110 kV TR, HVL				
2155.1252 110 kV TR, Optic Cables				
2155.1253 110 kV TR, Other Communication Lines				
2155.1259 110 kV TR, Other TR, assets				
2155.1261 35 kV TR, HVL				
2155.1262 35 kV TR, Optic Cables				
2155.1263 35 kV TR, Other Communication Lines				
2155.1269 35 kV TR, Other TR, assets				
2155.1271 6/10 and below kV TR, HVL				
2155.1272 6/10 and below kV TR, Optic Cables				
2155.1273 6/10 and below kV TR, Other Communication Lines				
2155.1279 6/10 and below kV Other TR, assets				
2155.128 Technical Services Transferring assets: EL, R.A., TR				
2155.129 Other Transferring assets: EL, R.A., TR				
2155.1311 110 kV DIS, (Network) OHL				
2155.1312 110 kV DIS, (Network) Cable Lines				
2155.1313 110 kV DIS, (Network) Optic Cables				
2155.1314 110 kV DIS, (Network) Other Communication Lines				
2155.1319 110 kV Other DIS, (Network) assets				
2155.1321 35 kV DIS, (Network) OHL				
2155.1322 35 kV DIS, (Network) Cable Lines				
2155.1323 35 kV DIS, (Network) Optic Cables				
2155.1324 35 kV DIS, (Network) Other Communication Lines				
2155.1329 35 kV Other DIS, (Network) assets				
2155.1331 10 kV DIS, (Network) OHL				
2155.1332 10 kV DIS, (Network) Cable Lines				
2155.1333 10 kV DIS, (Network) Optic Cables				
2155.1334 10 kV DIS, (Network) Other Communication Lines				
2155.1339 10 kV Other DIS, (Network) assets				
2155.1341 6 kV DIS, (Network) OHL				
2155.1342 6 kV DIS, (Network) Cable Lines				
2155.1343 6 kV DIS, (Network) Optic Cables				
2155.1344 6 kV DIS, (Network) Other Communication Lines				
2155.1349 6 kV Other DIS, (Network) assets				
2155.1351 220/380 V DIS, (Network) OHL				
2155.1352 220/380 V DIS, (Network) Cable Lines				
2155.1353 220/380 V DIS, (Network) Optic Cables				
2155.1354 220/380 V DIS, (Network) Other Communication Lines				
2155.1359 220/380 V DIS, (Network) Other DIS, (Network) assets				
2155.1371 DIS, (Network) Dispatch, OHL				
2155.1372 DIS, (Network) Dispatch, Cable Lines				
2155.1373 DIS, (Network) Dispatch, Optic Cables				
2155.1374 DIS, (Network) Dispatch, Other Communication Lines				
2155.1379 DIS, (Network) Dispatch, Other DIS, (Network) assets				
2155.138 Technical Services Transferring assets: EL, R.A., DIS, (Network)				
2155.139 Other Transferring assets: EL, R.A., DIS, (Network)				
2155.14 Transferring assets: EL, R.A., DIS, (Supply)				
2155.151 Transferring assets: EL, R.A., Gen., Hydraulic Power Plants (HPP)				
2155.152 Transferring assets: EL, R.A., Gen., Steam Power Plants (Steam only)				
2155.153 Transferring assets: EL, R.A., Gen., Co-Gen. Power Plants (Steam only for EL and Steam)				
2155.154 Transferring assets: EL, R.A., Gen., Gas Power Plants (Gas only)				
2155.155 Transferring assets: EL, R.A., Gen., Combined Cycle Power Plants (Gas and Steam)				
2155.158 Transferring assets: EL, R.A., Gen., Technical Services				
2155.159 Transferring assets: EL, R.A., Gen., Administration				
2155.19 Transferring assets: EL, R.A., Other				
2155.9 Transferring assets: Non-R.A.				
2157.1111 Dispatch Assets financed by third parties: Initial Value (Value paid by third parties)				
2157.1112 Dispatch Assets financed by third parties: Initial Value (Value paid by customers)				
2157.1113 Dispatch Assets financed by third parties: Initial Value (Value paid by company)				
2157.1114 Dispatch Assets financed by third parties: Overhaul, Renovation, and other upgrade				
2157.1211 Transmission Assets financed by third parties: Initial Value (Value paid by third parties)				
2157.1212 Transmission Assets financed by third parties: Initial Value (Value paid by customers)				
2157.1213 Transmission Assets financed by third parties: Initial Value (Value paid by company)				
2157.1214 Transmission Assets financed by third parties: Overhaul, Renovation, and other upgrade				
2157.1311 Distribution (Network) Assets financed by third parties: Initial Value (Value paid by third parties)				
2157.1312 Distribution (Network) Assets financed by third parties: Initial Value (Value paid by customers)				
2157.1313 Distribution (Network) Assets financed by third parties: Initial Value (Value paid by company)				
2157.1314 Distribution (Network) Assets financed by third parties: Overhaul, Renovation, and other upgrade				
2157.1321 Distribution (Network) Connection Assets financed by customers: Initial Value (Value paid by customers)				
2157.1322 Distribution (Network) Connection Assets financed by customers: Initial Value (Value not paid by customers)				
2157.1323 Distribution (Network) Connection Assets financed by customers: Overhaul, Renovation, and other Capital Repa				
2157.1411 Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by third parties)				
2157.1412 Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by customers)				
2157.1413 Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by company)				
2157.1414 Distribution (Supply) Assets financed by third parties: Overhaul, Renovation, and other upgrade				
2157.1511 Generation Assets financed by third parties: Initial Value (Value paid by third parties)				
2157.1512 Generation Assets financed by third parties: Initial Value (Value paid by customers)				
2157.1513 Generation Assets financed by third parties: Initial Value (Value paid by company)				
2157.1514 Generation Assets financed by third parties: Overhaul, Renovation, and other upgrade				
2157.19 Contribution and Grants: Electricity Regulated Activity, Other				
2160.111 Office equipment: Electricity Regulated Activity, Dispatch, Computers and peripheral equipme				
2160.112 Office equipment: Electricity Regulated Activity, Dispatch, Communication equipment and device				
2160.119 Office equipment: Electricity Regulated Activity, Dispatch, Other				
2160.121 Office equipment: EL, R.A., TR, Computers and peripheral hardware				
2160.122 Office equipment: EL, R.A., TR, Communication equipment and device				
2160.129 Office equipment: EL, R.A., TR, Other				
2160.131 Office equipment: EL, R.A., DIS, (Network), Computers and peripheral hardware				
2160.132 Office equipment: EL, R.A., DIS, (Network), Communication equipment and device				
2160.139 Office equipment: EL, R.A., DIS, (Network), Other				
2160.141 Office equipment: EL, R.A., DIS, (Supply), Computers and peripheral hardware				
2160.142 Office equipment: EL, R.A., DIS, (Supply), Communication equipment and device				
2160.149 Office equipment: EL, R.A., DIS, (Supply), Other				
2160.151 Office equipment: EL, R.A., Gen., Computers and peripheral hardware				
2160.152 Office equipment: EL, R.A., Gen., Communication equipment and device				
2160.159 Office equipment: EL, R.A., Gen., Other				
2160.19 Office equipment: EL, R.A., Other				
2160.9 Office equipment: Non-R.A.				
2170.11 Furniture and fixtures: EL, R.A., Dispatch				
2170.12 Furniture and fixtures: EL, R.A., TR				
2170.13 Furniture and fixtures: EL, R.A., DIS, (Network)				
2170.14 Furniture and fixtures: EL, R.A., DIS, (Supply)				
2170.15 Furniture and fixtures: EL, R.A., Gen.				
2170.19 Furniture and fixtures: EL, R.A., Other				
2170.9 Furniture and fixtures used for Non-R.A.				
2180.111 Passenger Vehicles: Electricity Regulated Activity, Dispatch				
2180.112 Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Dispatch				
2180.113 Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Dispatch				
2180.119 Other Vehicles: Electricity Regulated Activity, Dispatch				
2180.121 Passenger Vehicles: EL, R.A., TR				
2180.122 Trucks, Cranes, and other Heavy Vehicles: EL, R.A., TR				
2180.123 Mobile Laboratories and other Special Vehicles: EL, R.A., TR				
2180.129 Other Vehicles: EL, R.A., TR				
2180.131 Passenger Vehicles: EL, R.A., DIS, (Network)				
2180.132 Trucks, Cranes, and other Heavy Vehicles: EL, R.A., DIS, (Network)				
2180.133 Mobile Laboratories and other Special Vehicles: EL, R.A., DIS, (Network)				
2180.139 Other Vehicles: EL, R.A., DIS, (Network)				

Table 6

Combined Trial Balance

Subsidiary # & Name	Starting balance of the Period	Period Debit Movement	Period Credit Movement	Ending balance of the Period
2180.14 Vehicles: EL, R.A., DIS, (Supply)				
2180.151 Passenger Vehicles: EL, R.A., Gen				
2180.152 Trucks, Cranes, and other Heavy Vehicles: EL, R.A., Gen				
2180.153 Mobile Laboratories and other Special Vehicles: EL, R.A., Gen				
2180.159 Other Vehicles: EL, R.A., Gen				
2180.19 Vehicles: EL, R.A., Other				
2180.9 Vehicles used for Non-R.A.				
2185.11 Instruments and Other Non-curr PPE in Operation: EL, R.A., Dispatch				
2185.12 Instruments and Other Non-curr PPE in Operation: EL, R.A., TR				
2185.13 Instruments and Other Non-curr PPE in Operation: EL, R.A., DIS, (Network)				
2185.14 Instruments and Other Non-curr PPE in Operation: EL, R.A., DIS, (Supply)				
2185.15 Instruments and Other Non-curr PPE in Operation: EL, R.A., Gen				
2185.19 Instruments and Other Non-curr PPE in Operation: EL, R.A., Other				
2185.9 Instruments and Other Non-curr PPE in Operation: Non-R.A.				
2190.11 Leasehold Improvement: EL, R.A., Dispatching				
2190.12 Leasehold Improvement: EL, R.A., TR				
2190.13 Leasehold Improvement: EL, R.A., DIS, (Network)				
2190.14 Leasehold Improvement: EL, R.A., DIS, (Supply)				
2190.15 Leasehold Improvement: EL, R.A., Gen				
2190.19 Leasehold Improvement: EL, R.A., Other				
2190.9 Leasehold Improvement: Non-R.A.				
2195.11 Non-curr PPE Not in Operation (in warehouse): EL, R.A., Dispatching				
2195.12 Non-curr PPE Not in Operation (in warehouse): EL, R.A., TR				
2195.13 Non-curr PPE Not in Operation (in warehouse): EL, R.A., DIS, (Network)				
2195.14 Non-curr PPE Not in Operation (in warehouse): EL, R.A., DIS, (Supply)				
2195.15 Non-curr PPE Not in Operation (in warehouse): EL, R.A., Gen				
2195.19 Non-curr PPE Not in Operation (in warehouse): EL, R.A., Other				
2195.9 Non-curr PPE Not in Operation (in warehouse): Non-R.A.				
2250.1245 A, D, of 220 kV Transmission Other Communication				
2250.1255 A, D, of 110 kV Transmission Other Communication				
2250.1535 Miscellaneous power plant equipment				
2250.1539 Other Equipment				
2250.1551 Boiler plant equipment				
2255.9 Transferring assets: Non-R.A.				
2257.1111 A.D. of Dispatch Assets financed by third parties: Initial Value (Value paid by third parties)				
2257.1112 A.D. of Dispatch Assets financed by third parties: Initial Value (Value paid by customers)				
2257.1113 A.D. of Dispatch Assets financed by third parties: Initial Value (Value paid by company)				
2257.1114 A.D. of Dispatch Assets financed by third parties: Overhaul, Renovation, and other upgrade				
2257.1211 A.D. of Transmission Assets financed by third parties: Initial Value (Value paid by third parties)				
2257.1212 A.D. of Transmission Assets financed by third parties: Initial Value (Value paid by customer)				
2257.1213 A.D. of Transmission Assets financed by third parties: Initial Value (Value paid by company)				
2257.1214 A.D. of Transmission Assets financed by third parties: Overhaul, Renovation, and other upgrade				
2257.1311 A.D. of Distribution (Network) Assets financed by third parties: Initial Value (Value paid by third parties)				
2257.1312 A.D. of Distribution (Network) Assets financed by third parties: Initial Value (Value paid by customers)				
2257.1313 A.D. of Distribution (Network) Assets financed by third parties: Initial Value (Value paid by company)				
2257.1314 A.D. of Distribution (Network) Assets financed by third parties: Overhaul, Renovation, and other upgrade				
2257.1321 A.D. of Distribution (Network) Connection Assets financed by customers: Initial Value (Value paid by customers)				
2257.1322 A.D. of Distribution (Network) Connection Assets financed by customers: Initial Value (Value not paid by customers)				
2257.1323 A.D. of Distribution (Network) Connection Assets financed by customers: Overhaul, Renovation, and other Capital Reps				
2257.1411 A.D. of Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by third parties)				
2257.1412 A.D. of Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by customers)				
2257.1413 A.D. of Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by company)				
2257.1414 A.D. of Distribution (Supply) Assets financed by third parties: Overhaul, Renovation, and other upgrade				
2257.1511 A.D. of Generation Assets financed by third parties: Initial Value (Value paid by third parties)				
2257.1512 A.D. of Generation Assets financed by third parties: Initial Value (Value paid by customers)				
2257.1513 A.D. of Generation Assets financed by third parties: Initial Value (Value paid by company)				
2257.1514 A.D. of Generation Assets financed by third parties: Overhaul, Renovation, and other upgrade				
2257.19 A.D. of Contribution and Grants: Electricity Regulated Activity, Other				
2257.9 A.D. of Contribution and Grants: Non-Regulated Activity				
2260.111 A.D. of Office equipment: Electricity Regulated Activity, Dispatch, Computers and peripheral equipmer				
2260.112 A.D. of Office equipment: Electricity Regulated Activity, Dispatch, Communication equipment and device				
2260.119 A.D. of Office equipment: Electricity Regulated Activity, Dispatch, Other				
2260.149 A.D. of Office equipment: Electricity Regulated Activity, Distribution (Supply), Other				
2260.159 A.D. of Office equipment: Electricity Regulated Activity, Generation, Other				
2280.111 A.D. of Passenger Vehicles: Electricity Regulated Activity, Dispatch				
2280.112 A.D. of Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Dispatch				
2280.113 A.D. of Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Dispatch				
2280.119 A.D. of Other Vehicles: Electricity Regulated Activity, Dispatch				
2310 LT notes receivable				
2320 Receivables on Financial Lease				
2330 Payments receivable for subscribed shares				
2340 LT Deferred Taxes				
2360 Other LT Receivables				
2410 Long term marketable securities				
2420 Long term governmental securities				
2430 Participant in other companies				
2490 Other Long-term investments				
2510.11 Licenses: EL, R.A., Dispatch				
2510.12 Licenses: EL, R.A., TR				
2510.13 Licenses: EL, R.A., DIS, (Network)				
2510.14 Licenses: EL, R.A., DIS, (Supply)				
2510.15 Licenses: EL, R.A., Gen				
2510.19 Licenses: EL, R.A., Other				
2510.9 Licenses: Non-R.A.				
2520.11 Franchise: EL, R.A., Dispatch				
2520.12 Franchise: EL, R.A., TR				
2520.13 Franchise: EL, R.A., DIS, (Network)				
2520.14 Franchise: EL, R.A., DIS, (Supply)				
2520.15 Franchise: EL, R.A., Gen				
2520.19 Franchise: EL, R.A., Other				
2520.9 Franchise: Non-R.A.				
2530.11 Patents: EL, R.A., Dispatch				
2530.12 Patents: EL, R.A., TR				
2530.13 Patents: EL, R.A., DIS, (Network)				
2530.14 Patents: EL, R.A., DIS, (Supply)				
2530.15 Patents: EL, R.A., Gen				
2530.19 Patents: EL, R.A., Other				
2530.9 Patents: Non-R.A.				
2540.11 Goodwill: EL, R.A., Dispatch				
2540.12 Goodwill: EL, R.A., TR				
2540.13 Goodwill: EL, R.A., DIS, (Network)				
2540.14 Goodwill: EL, R.A., DIS, (Supply)				
2540.15 Goodwill: EL, R.A., Gen				
2540.19 Goodwill: EL, R.A., Other				
2540.9 Goodwill: Non-R.A.				
2590.11 Other I.A.: EL, R.A., Dispatch				
2590.12 Other I.A.: EL, R.A., TR				
2590.13 Other I.A.: EL, R.A., DIS, (Network)				
2590.14 Other I.A.: EL, R.A., DIS, (Supply)				
2590.15 Other I.A.: EL, R.A., Gen				
2590.19 Other I.A.: EL, R.A., Other				
2590.9 Other I.A.: Non-R.A.				
2810.11 Acc. Am. of Licenses: EL, R.A., Dispatch				
2810.12 Acc. Am. of Licenses: EL, R.A., TR				
2810.13 Acc. Am. of Licenses: EL, R.A., DIS, (Network)				
2810.14 Acc. Am. of Licenses: EL, R.A., DIS, (Supply)				
2810.15 Acc. Am. of Licenses: EL, R.A., Gen				
2810.19 Acc. Am. of Licenses: EL, R.A., Other				
2810.9 Acc. Am. of Licenses: Non-R.A.				
2820.11 Acc. Am. of Franchise: EL, R.A., Dispatch				
2820.12 Acc. Am. of Franchise: EL, R.A., TR				
2820.13 Acc. Am. of Franchise: EL, R.A., DIS, (Network)				
2820.14 Acc. Am. of Franchise: EL, R.A., DIS, (Supply)				
2820.15 Acc. Am. of Franchise: EL, R.A., Gen				
2820.19 Acc. Am. of Franchise: EL, R.A., Other				
2820.9 Acc. Am. of Franchise: Non-R.A.				
2830.11 Acc. Am. of Patents: EL, R.A., Dispatch				
2830.12 Acc. Am. of Patents: EL, R.A., TR				
2830.13 Acc. Am. of Patents: EL, R.A., DIS, (Network)				
2830.14 Acc. Am. of Patents: EL, R.A., DIS, (Supply)				
2830.15 Acc. Am. of Patents: EL, R.A., Gen				
2830.19 Acc. Am. of Patents: EL, R.A., Other				
2830.9 Acc. Am. of Patents: Non-R.A.				
2840 Acc. Am. - Goodwill				
2890.11 Acc. Am. of Other I.A.: EL, R.A., Dispatch				
2890.12 Acc. Am. of Other I.A.: EL, R.A., TR				
2890.13 Acc. Am. of Other I.A.: EL, R.A., DIS, (Network)				
2890.14 Acc. Am. of Other I.A.: EL, R.A., DIS, (Supply)				
2890.15 Acc. Am. of Other I.A.: EL, R.A., Gen				
2890.19 Acc. Am. of Other I.A.: EL, R.A., Other				
2890.9 Acc. Am. of Other I.A.: Non-R.A.				
3110 Accounts payable - trade				
3120 Advances received				
3130 Wages and salaries payable				
3140 Royalties				
3150 Liability for fees, commissions				
3160 Non-wage payables to company personnel				

Table 6

Combined Trial Balance

Sub-acc # & Name	Starting Balance of the Period	Period Debt Movement	Period Credit Movement	Closing Balance of the Period
3170 Payables to subsidiaries				
3190 Other short-term payables				
3210 Short-term Loans				
3220 Shareholders (partners) loans				
3230 Current portion of long-term debt				
3310 Profit tax payable				
3320 Payroll taxes payable				
3330 Added Tax (VAT) payable				
3340 VAT recoverable (paid)				
3350 Excise Tax payable				
3360 Excise Tax paid				
3370 Social insurance payable				
3390 Other tax payables				
3410 Accrued interest payable				
3420 Dividends payable				
3430 Warrants payable				
3490 Other accrued expenses				
4110 Bonds payable				
4120 Notes payable				
4130 Obligations under finance leases				
4140 Long-term loans				
4190 Other LT debt				
4210 Deferred profit tax				
4220 Other long-term liabilities				
4310 Provisions for the retired benefits				
4320 Other Provisions				
4410 Deferred Income				
5110 Ordinary shares, Capital Stock				
5120 Privileged shares, Preferred Stock				
5130 Treasury stock				
5140 Additional Paid in Capital (issued capital) - Emission???				
5150 Subscription to stock (shares)				
5210 Owners Equity				
5310 Undistributed retained earnings				
5320 Periods Accumulated Losses				
5330 Current period profit & loss				
5410 Restricted Appropriations				
5420 Asset Revaluation Adjustments				
5430 Long Term Investments Revaluation Adjustmen				
5490 Other reserves and financing				
2230.11 A.D. of Building: EL, R.A., Dispatching				
2230.121 A.D. of Building: EL, R.A., TR, of 500 kV				
2230.122 A.D. of Building: EL, R.A., TR, of 400 kV				
2230.123 A.D. of Building: EL, R.A., TR, of 330 kV				
2230.124 A.D. of Building: EL, R.A., TR, of 220 kV				
2230.125 A.D. of Building: EL, R.A., TR, of 110 kV				
2230.126 A.D. of Building: EL, R.A., TR, of 35 kV				
2230.127 A.D. of Building: EL, R.A., TR, of 6/10 and below kV				
2230.128 A.D. of Building: EL, R.A., TR, Technical Services				
2230.129 A.D. of Building: EL, R.A., TR, Administration				
2230.131 A.D. of Building: EL, R.A., DIS, (Network) of 110 kV				
2230.132 A.D. of Building: EL, R.A., DIS, (Network) of 35 kV				
2230.133 A.D. of Building: EL, R.A., DIS, (Network) of 10 kV				
2230.134 A.D. of Building: EL, R.A., DIS, (Network) of 6 kV				
2230.135 A.D. of Building: EL, R.A., DIS, (Network) of 220/380 V				
2230.137 A.D. of Building: EL, R.A., DIS, (Network) of DIS, Dispatch				
2230.138 A.D. of Building: EL, R.A., DIS, (Network) Technical Services				
2230.139 A.D. of Building: EL, R.A., DIS, (Network) Administration				
2230.14 A.D. of Building: EL, R.A., DIS, (Supply)				
2230.151 A.D. of Building: EL, R.A., Gen: Hydraulic Power Plants (HPP)				
2230.152 A.D. of Building: EL, R.A., Gen: Steam Power Plants (Steam only)				
2230.153 A.D. of Building: EL, R.A., Gen: Co-Gen. Power Plants (Steam only for EL, and Steam)				
2230.154 A.D. of Building: EL, R.A., Gen: Gas Power Plants (Gas only)				
2230.155 A.D. of Building: EL, R.A., Gen: Combined Cycle Power Plants (Gas and Steam)				
2230.156 A.D. of Building: EL, R.A., Gen: Technical Services				
2230.159 A.D. of Building: EL, R.A., Gen: Administration				
2230.19 A.D. of Building: EL, R.A., Other				
2230.9 A.D. of Buildings used for Non-R.A.				
2240.11 A.D. of Constructions: EL, R.A., Dispatching				
2240.121 A.D. of Construction: EL, R.A., TR, of 500 kV				
2240.122 A.D. of Construction: EL, R.A., TR, of 400 kV				
2240.123 A.D. of Construction: EL, R.A., TR, of 330 kV				
2240.124 A.D. of Construction: EL, R.A., TR, of 220 kV				
2240.125 A.D. of Construction: EL, R.A., TR, of 110 kV				
2240.126 A.D. of Construction: EL, R.A., TR, of 35 kV				
2240.127 A.D. of Construction: EL, R.A., TR, of 6/10 and below kV				
2240.128 A.D. of Construction: EL, R.A., TR, Technical Services				
2240.129 A.D. of Construction: EL, R.A., TR, Administration				
2240.131 A.D. of Construction: EL, R.A., TR, of 110 kV				
2240.132 A.D. of Construction: EL, R.A., TR, of 35 kV				
2240.133 A.D. of Construction: EL, R.A., TR, of 10 kV				
2240.134 A.D. of Construction: EL, R.A., TR, of 6 kV				
2240.135 A.D. of Construction: EL, R.A., TR, of 220/380 V				
2240.137 A.D. of Construction: EL, R.A., TR, of DIS, Dispatch				
2240.138 A.D. of Construction: EL, R.A., TR, Technical Services				
2240.139 A.D. of Construction: EL, R.A., TR, Administration				
2240.14 A.D. of Construction: EL, R.A., DIS, (Supply)				
2240.1511 A.D. of Reservoirs, dams, and waterways				
2240.1512 A.D. of Roads, railroads and bridges				
2240.1519 A.D. of Other constructions				
2240.152 A.D. of Construction: EL, R.A., Gen: Steam Power Plants (Steam only)				
2240.153 A.D. of Construction: EL, R.A., Gen: Co-Gen. Power Plants (Steam only for EL, and Steam)				
2240.154 A.D. of Construction: EL, R.A., Gen: Gas Power Plants (Gas only)				
2240.155 A.D. of Construction: EL, R.A., Gen: Combined Cycle Power Plants (Gas and Steam)				
2240.156 A.D. of Construction: EL, R.A., Gen: Technical Services				
2240.159 A.D. of Construction: EL, R.A., Gen: Administration				
2240.19 A.D. of Construction: EL, R.A., Other				
2240.9 A.D. of Constructions used for Non-R.A.				
2250.11 A.D. of Machinery and equipment: EL, R.A., Dispatch				
2250.1211 A.D. of 500 kV TR, Substations				
2250.1212 A.D. of 500 kV TR, Automation and Relay Protector				
2250.1213 A.D. of 500 kV TR, Metering				
2250.1214 A.D. of 500 kV TR, Communication				
2250.1215 A.D. of 500 kV TR, Transmission Other Communication				
2250.1219 A.D. of 500 kV TR, Other				
2250.1221 A.D. of 400 kV TR, Substations				
2250.1222 A.D. of 400 kV TR, Automation and Relay Protector				
2250.1223 A.D. of 400 kV TR, Metering				
2250.1224 A.D. of 400 kV TR, Communication				
2250.1225 A.D. of 400 kV TR, Transmission Other Communication				
2250.1229 A.D. of 400 kV TR, Other				
2250.1231 A.D. of 330 kV TR, Substations				
2250.1232 A.D. of 330 kV TR, Automation and Relay Protector				
2250.1233 A.D. of 330 kV TR, Metering				
2250.1234 A.D. of 330 kV TR, Communication				
2250.1235 A.D. of 330 kV TR, Transmission Other Communication				
2250.1239 A.D. of 330 kV TR, Other				
2250.1241 A.D. of 220 kV TR, Substations				
2250.1242 A.D. of 220 kV TR, Automation and Relay Protector				
2250.1243 A.D. of 220 kV TR, Metering				
2250.1244 A.D. of 220 kV TR, Communication				
2250.1249 A.D. of 220 kV TR, Other				
2250.1251 A.D. of 110 kV TR, Substations				
2250.1252 A.D. of 110 kV TR, Automation and Relay Protector				
2250.1253 A.D. of 110 kV TR, Metering				
2250.1254 A.D. of 110 kV TR, Communication				
2250.1259 A.D. of 110 kV TR, Other				
2250.1261 A.D. of 35 kV TR, Substations				
2250.1262 A.D. of 35 kV TR, Automation and Relay Protector				
2250.1263 A.D. of 35 kV TR, Metering				
2250.1264 A.D. of 35 kV TR, Communication				
2250.1265 A.D. of 35 kV TR, Transmission Other Communication				
2250.1269 A.D. of 35 kV TR, Other				
2250.1271 A.D. of 6/10 and below kV TR, Substations				
2250.1272 A.D. of 6/10 and below kV TR, Automation and Relay Protector				
2250.1273 A.D. of 6/10 and below kV TR, Metering				
2250.1274 A.D. of 6/10 and below kV TR, Communication				
2250.1275 A.D. of 6/10 and below kV TR, Transmission Other Communication				
2250.1279 A.D. of 6/10 and below kV TR, Other				
2250.128 A.D. of Technical Services Machinery and equipment: EL, R.A., TR				
2250.129 A.D. of Other Machinery and equipment: EL, R.A., TR				
2250.1311 A.D. of 110 kV DIS, (Network) Substations				
2250.1312 A.D. of 110 kV DIS, (Network) Automation and Relay Protector				

Table 6

Combined Trial Balance

Str (Union acc # & Name)	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
2250.1313 A.D. of 110 kV DIS. (Network) Metering				
2250.1314 A.D. of 110 kV DIS. (Network) Optic Communication				
2250.1315 A.D. of 110 kV DIS. (Network) Other Communication				
2250.1319 A.D. of 110 kV DIS. (Network) Other				
2250.1321 A.D. of 35 kV DIS. (Network) Substations				
2250.1322 A.D. of 35 kV DIS. (Network) Automation and Relay Protection				
2250.1323 A.D. of 35 kV DIS. (Network) Metering				
2250.1324 A.D. of 35 kV DIS. (Network) Optic Communication				
2250.1325 A.D. of 35 kV DIS. (Network) Other Communication				
2250.1320 A.D. of 35 kV DIS. (Network) Other				
2250.1331 A.D. of 10 kV DIS. (Network) Substations				
2250.1332 A.D. of 10 kV DIS. (Network) Automation and Relay Protection				
2250.1333 A.D. of 10 kV DIS. (Network) Metering				
2250.1334 A.D. of 10 kV DIS. (Network) Optic Communication				
2250.1335 A.D. of 10 kV DIS. (Network) Other Communication				
2250.1330 A.D. of 10 kV DIS. (Network) Other				
2250.1341 A.D. of 6 kV DIS. (Network) Substations				
2250.1342 A.D. of 6 kV DIS. (Network) Automation and Relay Protection				
2250.1343 A.D. of 6 kV DIS. (Network) Metering				
2250.1344 A.D. of 6 kV DIS. (Network) Optic Communication				
2250.1345 A.D. of 6 kV DIS. (Network) Other Communication				
2250.1349 A.D. of 6 kV DIS. (Network) Other				
2250.1351 A.D. of 220/380 V DIS. (Network) Substations				
2250.1352 A.D. of 220/380 V DIS. (Network) Automation and Relay Protection				
2250.1353 A.D. of 220/380 V DIS. (Network) Metering				
2250.1354 A.D. of 220/380 V DIS. (Network) Optic Communication				
2250.1356 A.D. of 220/380 V DIS. (Network) Other Communication				
2250.1359 A.D. of 220/380 V DIS. (Network) Other				
2250.137 A.D. of DIS. Dispatch Machinery and equipment. EL. R.A., DIS. (Network)				
2250.138 A.D. of Technical Services Machinery and equipment. EL. R.A., DIS. (Network)				
2250.139 A.D. of Other Machinery and equipment. EL. R.A., DIS. (Network)				
2250.14 A.D. of Machinery and equipment. EL. R.A., DIS. (Supply)				
2250.1511 A.D. of Water wheels, turbines				
2250.1512 A.D. of Generators				
2250.1519 A.D. of Other Equipment				
2250.1521 A.D. of Boiler plant equipment				
2250.1522 A.D. of Engines and engine-driven generators				
2250.1523 A.D. of Turbo generator units				
2250.1524 A.D. of Accessory electric equipment				
2250.1520 A.D. of Other Equipment				
2250.1531 A.D. of Boiler plant equipment				
2250.1532 A.D. of Engines and engine-driven generators				
2250.1533 A.D. of Turbo generator units				
2250.1534 A.D. of Accessory electric equipment				
2250.1541 A.D. of Fuel holders, producers, and accessories				
2250.1542 A.D. of Prime movers				
2250.1543 A.D. of Generators				
2250.1544 A.D. of Accessory electric equipment				
2250.1549 A.D. of Other Equipment				
2250.1552 A.D. of Fuel holders, producers, and accessories				
2250.1553 A.D. of Prime movers				
2250.1554 A.D. of Turbo generator units				
2250.1555 A.D. of Generators				
2250.1556 A.D. of Accessory electric equipment				
2250.1557 A.D. of Miscellaneous power plant equipment				
2250.1559 A.D. of Other Equipment				
2250.158 A.D. of Machinery and equipment. EL. R.A., Gen. Technical Services				
2250.159 A.D. of Machinery and equipment. EL. R.A., Gen. Administration				
2250.19 A.D. of Machinery and equipment. EL. R.A., Other				
2250.9 A.D. of Machinery and equipment. Non-R.A.				
2255.11 A.D. of Transferring assets. EL. R.A., Dispatch				
2255.1211 A.D. of 500 kV TR. HV/L				
2255.1212 A.D. of 500 kV TR. Optic Cables				
2255.1213 A.D. of 500 kV TR. Other Communication Lines				
2255.1219 A.D. of 500 kV TR. Other Transferring Assets				
2255.1221 A.D. of 400 kV TR. HV/L				
2255.1222 A.D. of 400 kV TR. Optic Cables				
2255.1223 A.D. of 400 kV TR. Other Communication Lines				
2255.1229 A.D. of 400 kV TR. Other Transferring Assets				
2255.1231 A.D. of 330 kV TR. HV/L				
2255.1232 A.D. of 330 kV TR. Optic Cables				
2255.1233 A.D. of 330 kV TR. Other Communication Lines				
2255.1239 A.D. of 330 kV TR. Other Transferring Assets				
2255.1241 A.D. of 220 kV TR. HV/L				
2255.1242 A.D. of 220 kV TR. Optic Cables				
2255.1243 A.D. of 220 kV TR. Other Communication Lines				
2255.1249 A.D. of 220 kV TR. Other Transferring Assets				
2255.1251 A.D. of 110 kV TR. HV/L				
2255.1252 A.D. of 110 kV TR. Optic Cables				
2255.1253 A.D. of 110 kV TR. Other Communication Lines				
2255.1259 A.D. of 110 kV TR. Other Transferring Assets				
2255.1261 A.D. of 35 kV TR. HV/L				
2255.1262 A.D. of 35 kV TR. Optic Cables				
2255.1263 A.D. of 35 kV TR. Other Communication Lines				
2255.1269 A.D. of 35 kV TR. Other Transferring Assets				
2255.1271 A.D. of 6/10 and below kV TR. HV/L				
2255.1272 A.D. of 6/10 and below kV TR. Optic Cables				
2255.1273 A.D. of 6/10 and below kV TR. Other Communication Lines				
2255.1279 A.D. of 6/10 and below kV TR. Other Transferring Assets				
2255.128 A.D. of Technical Services. Transferring assets. EL. R.A., TR				
2255.129 A.D. of Other Transferring assets. EL. R.A., TR				
2255.1311 A.D. of 110 kV DIS. (Network) OHL				
2255.1312 A.D. of 110 kV DIS. (Network) Cable Lines				
2255.1313 A.D. of 110 kV DIS. (Network) Optic Cables				
2255.1314 A.D. of 110 kV DIS. (Network) Other Communication Lines				
2255.1319 A.D. of 110 kV DIS. (Network) Other Transferring Assets				
2255.1321 A.D. of 35 kV DIS. (Network) OHL				
2255.1322 A.D. of 35 kV DIS. (Network) Cable Lines				
2255.1323 A.D. of 35 kV DIS. (Network) Optic Cables				
2255.1324 A.D. of 35 kV DIS. (Network) Other Communication Lines				
2255.1329 A.D. of 35 kV DIS. (Network) Other Transferring Assets				
2255.1331 A.D. of 10 kV DIS. (Network) OHL				
2255.1332 A.D. of 10 kV DIS. (Network) Cable Lines				
2255.1333 A.D. of 10 kV DIS. (Network) Optic Cables				
2255.1334 A.D. of 10 kV DIS. (Network) Other Communication Lines				
2255.1339 A.D. of 10 kV DIS. (Network) Other Transferring Assets				
2255.1341 A.D. of 6 kV DIS. (Network) OHL				
2255.1342 A.D. of 6 kV DIS. (Network) Cable Lines				
2255.1343 A.D. of 6 kV DIS. (Network) Optic Cables				
2255.1344 A.D. of 6 kV DIS. (Network) Other Communication Lines				
2255.1349 A.D. of 6 kV DIS. (Network) Other Transferring Assets				
2255.1351 A.D. of 220/380 V DIS. (Network) OHL				
2255.1352 A.D. of 220/380 V DIS. (Network) Cable Lines				
2255.1353 A.D. of 220/380 V DIS. (Network) Optic Cables				
2255.1354 A.D. of 220/380 V DIS. (Network) Other Communication Lines				
2255.1359 A.D. of 220/380 V DIS. (Network) Other Transferring Assets				
2255.1371 A.D. of DIS. Dispatch DIS. (Network) OHL				
2255.1372 A.D. of DIS. Dispatch DIS. (Network) Cable Cables				
2255.1373 A.D. of DIS. Dispatch DIS. (Network) Optic Cables				
2255.1374 A.D. of DIS. Dispatch DIS. (Network) Other Communication Lines				
2255.1379 A.D. of DIS. Dispatch DIS. (Network) Other Transferring Assets				
2255.138 A.D. of Technical Services. Transferring assets. EL. R.A., DIS. (Network)				
2255.139 A.D. of Other Transferring assets. EL. R.A., DIS. (Network)				
2255.14 A.D. of Transferring assets. EL. R.A., DIS. (Supply)				
2255.151 A.D. of Transferring assets. EL. R.A., Gen. Hydraulic Power Plants (HPP)				
2255.152 A.D. of Transferring assets. EL. R.A., Gen. Steam Power Plants (Steam only)				
2255.153 A.D. of Transferring assets. EL. R.A., Gen. Co-Gen. Power Plants (Steam only for EL. and Steam)				
2255.154 A.D. of Transferring assets. EL. R.A., Gen. Gas Power Plants (Gas only)				
2255.155 A.D. of Transferring assets. EL. R.A., Gen. Combined Cycle Power Plants (Gas and Steam)				
2255.156 A.D. of Transferring assets. EL. R.A., Gen. Technical Services				
2255.159 A.D. of Transferring assets. EL. R.A., Gen. Administration				
2255.19 A.D. of Transferring assets. EL. R.A., Other				
2260.121 A.D. of Office equipment. EL. R.A., TR. Computers and peripheral hardware				
2260.122 A.D. of Office equipment. EL. R.A., TR. Communication equipment and devices				
2260.129 A.D. of Office equipment. EL. R.A., TR. Other				
2260.131 A.D. of Office equipment. EL. R.A., DIS. (Network). Computers and peripheral hardware				
2260.132 A.D. of Office equipment. EL. R.A., DIS. (Network). Communication equipment and devices				
2260.136 A.D. of Office equipment. EL. R.A., DIS. (Network). Other				
2260.141 A.D. of Office equipment. EL. R.A., DIS. (Supply). Computers and peripheral hardware				
2260.142 A.D. of Office equipment. EL. R.A., DIS. (Supply). Communication equipment and devices				
2260.151 A.D. of Office equipment. EL. R.A., Gen. Computers and peripheral hardware				

Table 6

Combined Trial Balance

Str	Unica acc # & Name	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
	2260 152 A.D. of Office equipment: EL, R.A., Gen., Communication equipment and device				
	2260 159 A.D. of Office equipment: EL, R.A., Other				
	2260 9 A.D. of Office Equipment: Non-R.A.				
	2270 11 A.D. of Furniture and fixtures: EL, R.A., Dispatch				
	2270 12 A.D. of Furniture and fixtures: EL, R.A., TR				
	2270 13 A.D. of Furniture and fixtures: EL, R.A., DIS, (Network)				
	2270 14 A.D. of Furniture and fixtures: EL, R.A., DIS, (Supply)				
	2270 15 A.D. of Furniture and fixtures: EL, R.A., Gen.				
	2270 16 A.D. of Furniture and fixtures: EL, R.A., Other				
	2270 9 A.D. of Furniture and fixtures: Non-R.A.				
	2280 121 A.D. of Passenger Vehicles: EL, R.A., TR				
	2280 122 A.D. of Trucks, Cranes, and other Heavy Vehicles: EL, R.A., TR				
	2280 123 A.D. of Mobile Laboratories and other Special Vehicles: EL, R.A., TR				
	2280 129 A.D. of Other Vehicles: EL, R.A., TR				
	2280 131 A.D. of Passenger Vehicles: EL, R.A., DIS, (Network)				
	2280 132 A.D. of Trucks, Cranes, and other Heavy Vehicles: EL, R.A., DIS, (Network)				
	2280 133 A.D. of Mobile Laboratories and other Special Vehicles: EL, R.A., DIS, (Network)				
	2280 139 A.D. of Other Vehicles: EL, R.A., DIS, (Network)				
	2280 14 A.D. of Vehicles: EL, R.A., DIS, (Supply)				
	2280 151 A.D. of Passenger Vehicles: EL, R.A., Gen.				
	2280 152 A.D. of Trucks, Cranes, and other Heavy Vehicles: EL, R.A., Gen.				
	2280 153 A.D. of Mobile Laboratories and other Special Vehicles: EL, R.A., Gen.				
	2280 159 A.D. of Other Vehicles: EL, R.A., Gen.				
	2280 19 A.D. of Vehicles: EL, R.A., Other				
	2280 9 A.D. of Vehicles used for Non-R.A.				
	2285 11 A.D. of Instruments and Other Non-curr PPE in Operation: EL, R.A., Dispatch				
	2285 12 A.D. of Instruments and Other Non-curr PPE in Operation: EL, R.A., TR				
	2285 13 A.D. of Instruments and Other Non-curr PPE in Operation: EL, R.A., DIS, (Network)				
	2285 14 A.D. of Instruments and Other Non-curr PPE in Operation: EL, R.A., DIS, (Supply)				
	2285 15 A.D. of Instruments and Other Non-curr PPE in Operation: EL, R.A., Gen.				
	2285 16 A.D. of Instruments and Other Non-curr PPE in Operation: EL, R.A., Other				
	2285 9 A.D. of Instruments and Other Non-curr PPE in Operation: Non-R.A.				
	2290 11 A.D. of Dispatching Leasehold improvement used for EL, R.A.				
	2290 12 A.D. of TR, Leasehold improvement used for EL, R.A.				
	2290 13 A.D. of Leasehold improvement: EL, R.A., DIS, (Network)				
	2290 14 A.D. of Leasehold improvement: EL, R.A., DIS, (Supply)				
	2290 15 A.D. of Leasehold improvement: EL, R.A., Gen.				
	2290 16 A.D. of Leasehold improvement: EL, R.A., Other				
	2290 9 A.D. of Leasehold improvement used for Non-R.A.				
	Income statement				
	6100 1111 Customer Group 1				
	6100 1112 Customer Group 2				
	6100 1211 Customer Group 1				
	6100 1212 Customer Group 2				
	6100 1311 Customer Group 1, Population				
	6100 1312 Customer Group 2, Commercial				
	6100 1301 Revenue				
	6100 1302 Adjustment				
	6100 1411 Customer Group 1, Population				
	6100 1412 Customer Group 2, Commercial				
	6100 1511 Customer Group 1				
	6100 1512 Customer Group 2				
	6100 19 Income: EL, R.A., Other				
	6110 Income from Sales				
	6120 Returns and discounts				
	6190 Other operating income				
	7110 Materials / purchased				
	7120 Direct Payroll				
	7130 Direct labor taxes and social insurance				
	7140 Indirect materials (purchased)				
	7150 Indirect Labor				
	7160 Indirect Labor Taxes and Benefits Expense				
	7170 Depreciation and amortization				
	7180 Repair and Maintenance Costs				
	7185 Inventory adjustment				
	7190 Other Operating Expenses				
	7210 Sold / Purchased goods				
	7220 Returns/discounts				
	7290 Inventory adjustments				
	7310 Advertisement Expense				
	7320 Salaries, wages and commissions expense				
	7330 Accruals on salaries				
	7340 Transportation and storage expense				
	7360 Other selling expenses				
	7410 Salary and Wages Expense				
	7415 Social Insurance Expense				
	7420 Operating Lease				
	7425 Office supplies				
	7430 Communication Expenses				
	7435 Insurance				
	7440 Repair				
	7445 Computer Expenses				
	7450 Consultation and Audit Fee				
	7455 Depreciation and amortization				
	7460 Bad debt expense				
	7465 Other tax expense				
	7480 Other general expenses				
	7500 11111 Direct Electricity Cost				
	7500 11112 Payroll Cost				
	7500 11113 Materials				
	7500 11114 Outsource				
	7500 11115 Utilities				
	7500 11116 Operation lease (rent)				
	7500 11117 Electricity Losses				
	7500 11118 Depreciation				
	7500 11119 Other				
	7500 11121 Payroll Cost				
	7500 11122 Supply, Communication & Utilities				
	7500 11123 Business Trips, Trainings, Rep. Expense				
	7500 11124 Depreciation, Repair & Rent				
	7500 11125 Insurance, Consulting & Audit				
	7500 11126 Bank Charges				
	7500 11127 Other Taxes & Duties, Penalties & Charges				
	7500 11128 Bad Debt				
	7500 11129 Other				
	7500 12111 Direct Electricity Cost				
	7500 12112 Payroll Cost				
	7500 12113 Materials				
	7500 12114 Outsource				
	7500 12115 Utilities				
	7500 12116 Operation lease (rent)				
	7500 12117 Electricity Losses				
	7500 12118 Depreciation				
	7500 12119 Other				
	7500 12121 Payroll Cost				
	7500 12122 Supply, Communication & Utilities				
	7500 12123 Business Trips, Trainings, Rep. Expense				
	7500 12124 Depreciation, Repair & Rent				
	7500 12125 Insurance, Consulting & Audit				
	7500 12126 Bank Charges				
	7500 12127 Other Taxes & Duties, Penalties & Charges				
	7500 12128 Bad Debt				
	7500 12129 Other				
	7500 13111 Direct Electricity Cost				
	7500 13112 Payroll Cost				
	7500 13113 Materials				
	7500 13114 Outsource				
	7500 13115 Utilities				
	7500 13116 Operation lease (rent)				
	7500 13117 Electricity Losses				
	7500 13118 Depreciation				
	7500 13119 Other				
	7500 13121 Payroll Cost				
	7500 13122 Supply, Communication & Utilities				
	7500 13123 Business Trips, Trainings, Rep. Expense				
	7500 13124 Depreciation, Repair & Rent				
	7500 13125 Insurance, Consulting & Audit				
	7500 13126 Bank Charges				
	7500 13127 Other Taxes & Duties, Penalties & Charges				
	7500 13128 Bad Debt				
	7500 13129 Other				
	7500 14111 Direct Electricity Cost				
	7500 14112 Payroll Cost				
	7500 14113 Materials				

Table 6

Combined Trial Balance

Str	Uncoa acc # & Name	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
	7500 14114 Outsource				
	7500 14115 Utilities				
	7500 14116 Operation lease (rent)				
	7500 14117 Electricity Losses				
	7500 14118 Depreciation				
	7500 14119 Other				
	7500 14121 Payroll Cost				
	7500 14122 Supply, Communication & Utilities				
	7500 14123 Business Trips, Trainings, Rep. Expenses				
	7500 14124 Depreciation, Repair & Rent				
	7500 14125 Insurance, Consulting & Audit				
	7500 14126 Bank Charges				
	7500 14127 Other Taxes & Duties, Penalties & Charges				
	7500 14128 Bad Debt				
	7500 14129 Other				
	7500 15111 Direct Electricity Cost				
	7500 15112 Payroll Cost				
	7500 15113 Materials				
	7500 15114 Outsource				
	7500 15115 Utilities				
	7500 15116 Operation lease (rent)				
	7500 15117 Electricity Losses				
	7500 15118 Depreciation				
	7500 15119 Other				
	7500 15121 Payroll Cost				
	7500 15122 Supply, Communication & Utilities				
	7500 15123 Business Trips, Trainings, Rep. Expenses				
	7500 15124 Depreciation, Repair & Rent				
	7500 15125 Insurance, Consulting & Audit				
	7500 15126 Bank Charges				
	7500 15127 Other Taxes & Duties, Penalties & Charges				
	7500 15128 Bad Debt				
	7500 15129 Other				
	7500 19111 Direct Electricity Cost				
	7500 19112 Payroll Cost				
	7500 19113 Materials				
	7500 19114 Outsource				
	7500 19115 Utilities				
	7500 19116 Operation lease (rent)				
	7500 19117 Electricity Losses				
	7500 19118 Depreciation				
	7500 19119 Other				
	7500 19121 Payroll Cost				
	7500 19122 Supply, Communication & Utilities				
	7500 19123 Business Trips, Trainings, Rep. Expenses				
	7500 19124 Depreciation, Repair & Rent				
	7500 19125 Insurance, Consulting & Audit				
	7500 19126 Bank Charges				
	7500 19127 Other Taxes & Duties, Penalties & Charges				
	7500 19128 Bad Debt				
	7500 19129 Other				
	8110 Interest Income				
	8120 Income from dividends				
	8130 Gain from non operating activities				
	8190 Other non-operating income				
	8210 Interest Expense				
	8220 Non operating loss				
	8290 Other nonoperation expenses				
	9110 extraordinary gains				
	9120 extraordinary losses				
	9210 Profit Tax				
	8100.11 Income from Grants: Electricity Regulated Activity, Dispatch				
	8100.12 Income from Grants: Electricity Regulated Activity, Transmission				
	8100.13 Income from Grants: Electricity Regulated Activity, Distribution Network				
	8100.14 Income from Grants: Electricity Regulated Activity, Distribution (Supply)				
	8100.15 Income from Grants: Electricity Regulated Activity, Generator				
	8100.19 Income from Grants: Electricity Regulated Activity, Other				
	8200.11 Depreciation of Granted Assets: Electricity Regulated Activity, Dispatch				
	8200.12 Depreciation of Granted Assets: Electricity Regulated Activity, Transmission				
	8200.13 Depreciation of Granted Assets: Electricity Regulated Activity, Distribution Network				
	8200.14 Depreciation of Granted Assets: Electricity Regulated Activity, Distribution (Supply)				
	8200.15 Depreciation of Granted Assets: Electricity Regulated Activity, Generator				
	8200.19 Depreciation of Granted Assets: Electricity Regulated Activity, Other				
	Managerial Accounts				
	7100.11111 Operation and Maintenance Cost of Dispatch on Personnel				
	7100.11112 Operation and Maintenance Cost of Dispatch on Materials				
	7100.11113 Operation and Maintenance Cost of Dispatch on Outsource				
	7100.11114 Operation and Maintenance Cost of Dispatch on Electricity Consumed and Other Utilities				
	7100.11115 Operation and Maintenance Cost of Dispatch on Operating Lease				
	7100.11116 Depreciation Cost of the Assets of Dispatch in Operator				
	7100.11119 Other Operation and Maintenance Costs of Dispatch				
	7100.1112 Cost of Energy Losses covered by Dispatch				
	7100.1119 Other Costs of Dispatch				
	7100.12111 Operation Cost on Personnel, 500 kV				
	7100.12112 Operation Cost on Materials, 500 kV				
	7100.12113 Operation Cost on Outsource, 500 kV				
	7100.12114 Operation Cost on Electricity Consumed and Other Utilities, 500 kV				
	7100.12115 Operation Cost on Operating Lease, 500 kV				
	7100.12118 Depreciation Cost of 500 kV				
	7100.12119 Operation Cost on Other, 500 kV				
	7100.12121 Maintenance Cost on Personnel, 500 kV				
	7100.12122 Maintenance Cost on Materials, 500 kV				
	7100.12123 Maintenance Cost on Outsource, 500 kV				
	7100.12124 Maintenance Cost on Electricity Consumed and Other Utilities, 500 kV				
	7100.12125 Maintenance Cost on Operating Lease, 500 kV				
	7100.12128 Depreciation Cost of 500 kV				
	7100.12129 Maintenance Cost on Other, 500 kV				
	7100.1213 Cost of Energy Losses, 500 kV				
	7100.1219 Other Electricity Regulated Cost of Production (Services), 500 kV				
	7100.12211 Operation Cost on Personnel, 400 kV				
	7100.12212 Operation Cost on Materials, 400 kV				
	7100.12213 Operation Cost on Outsource, 400 kV				
	7100.12214 Operation Cost on Electricity Consumed and Other Utilities, 400 kV				
	7100.12215 Operation Cost on Operating Lease, 400 kV				
	7100.12218 Depreciation Cost of 400 kV				
	7100.12219 Operation Cost on Other, 400 kV				
	7100.12221 Maintenance Cost on Personnel, 400 kV				
	7100.12222 Maintenance Cost on Materials, 400 kV				
	7100.12223 Maintenance Cost on Outsource, 400 kV				
	7100.12224 Maintenance Cost on Electricity Consumed and Other Utilities, 400 kV				
	7100.12225 Maintenance Cost on Operating Lease, 400 kV				
	7100.12228 Depreciation Cost of 400 kV				
	7100.12229 Maintenance Cost on Other, 400 kV				
	7100.1223 Cost of Energy Losses, 400 kV				
	7100.1229 Other Electricity Regulated Cost of Production (Services), 400 kV				
	7100.12311 Operation Cost on Personnel, 330 kV				
	7100.12312 Operation Cost on Materials, 330 kV				
	7100.12313 Operation Cost on Outsource, 330 kV				
	7100.12314 Operation Cost on Electricity Consumed and Other Utilities, 330 kV				
	7100.12315 Operation Cost on Operating Lease, 330 kV				
	7100.12318 Depreciation Cost of 330 kV				
	7100.12319 Operation Cost on Other, 330 kV				
	7100.12321 Maintenance Cost on Personnel, 330 kV				
	7100.12322 Maintenance Cost on Materials, 330 kV				
	7100.12323 Maintenance Cost on Outsource, 330 kV				
	7100.12324 Maintenance Cost on Electricity Consumed and Other Utilities, 330 kV				
	7100.12325 Maintenance Cost on Operating Lease, 330 kV				
	7100.12328 Depreciation Cost of 330 kV				
	7100.12329 Maintenance Cost on Other, 330 kV				
	7100.1233 Cost of Energy Losses, 330 kV				
	7100.1239 Other Electricity Regulated Cost of Production (Services), 330 kV				
	7100.12411 Operation Cost on Personnel, 220 kV				
	7100.12412 Operation Cost on Materials, 220 kV				
	7100.12413 Operation Cost on Outsource, 220 kV				
	7100.12414 Operation Cost on Electricity Consumed and Other Utilities, 220 kV				
	7100.12415 Operation Cost on Operating Lease, 220 kV				
	7100.12418 Depreciation Cost of 220 kV				
	7100.12419 Operation Cost on Other, 220 kV				
	7100.12421 Maintenance Cost on Personnel, 220 kV				
	7100.12422 Maintenance Cost on Materials, 220 kV				
	7100.12423 Maintenance Cost on Outsource, 220 kV				
	7100.12424 Maintenance Cost on Electricity Consumed and Other Utilities, 220 kV				

Table 6

Combined Trial Balance

Subaccount # & Name	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
7100.12425 Maintenance Cost on Operating Lease, 220 kV				
7100.12428 Depreciation Cost of 220 kV				
7100.12429 Maintenance Cost on Other, 220 kV				
7100.12453 Cost of Energy Losses, 220 kV				
7100.1249 Other Electricity Regulated Cost of Production (Services), 220 kV				
7100.12511 Operation Cost on Personnel, 110 kV				
7100.12512 Operation Cost on Materials, 110 kV				
7100.12513 Operation Cost on Outsource, 110 kV				
7100.12514 Operation Cost on Electricity Consumed and Other Utilities, 110 kV				
7100.12515 Operation Cost on Operating Lease, 110 kV				
7100.12518 Depreciation Cost of 110 kV				
7100.12519 Operation Cost on Other, 110 kV				
7100.12521 Maintenance Cost on Personnel, 110 kV				
7100.12522 Maintenance Cost on Materials, 110 kV				
7100.12523 Maintenance Cost on Outsource, 110 kV				
7100.12524 Maintenance Cost on Electricity Consumed and Other Utilities, 110 kV				
7100.12525 Maintenance Cost on Operating Lease, 110 kV				
7100.12528 Depreciation Cost of 110 kV				
7100.12529 Maintenance Cost on Other, 110 kV				
7100.1253 Cost of Energy Losses, 110 kV				
7100.1259 Other Electricity Regulated Cost of Production (Services), 110 kV				
7100.12611 Operation Cost on Personnel, 35 kV				
7100.12612 Operation Cost on Materials, 35 kV				
7100.12613 Operation Cost on Outsource, 35 kV				
7100.12614 Operation Cost on Electricity Consumed and Other Utilities, 35 kV				
7100.12615 Operation Cost on Operating Lease, 35 kV				
7100.12618 Depreciation Cost of 35 kV				
7100.12619 Operation Cost on Other, 35 kV				
7100.12621 Maintenance Cost on Personnel, 35 kV				
7100.12622 Maintenance Cost on Materials, 35 kV				
7100.12623 Maintenance Cost on Outsource, 35 kV				
7100.12624 Maintenance Cost on Electricity Consumed and Other Utilities, 35 kV				
7100.12625 Maintenance Cost on Operating Lease, 35 kV				
7100.12628 Depreciation Cost of 35 kV				
7100.12629 Maintenance Cost on Other, 35 kV				
7100.1263 Cost of Energy Losses, 35 kV				
7100.1269 Other Electricity Regulated Cost of Production (Services), 35 kV				
7100.12711 Operation Cost on Personnel, 6/10 kV and below				
7100.12712 Operation Cost on Materials, 6/10 kV and below				
7100.12713 Operation Cost on Outsource, 6/10 kV and below				
7100.12714 Operation Cost on Electricity Consumed and Other Utilities, 6/10 kV and below				
7100.12718 Operation Cost on Operating Lease, 6/10 kV and below				
7100.12718 Depreciation Cost of 6/10 kV and below				
7100.12719 Operation Cost on Other, 6/10 kV and below				
7100.12721 Maintenance Cost on Personnel, 6/10 kV and below				
7100.12722 Maintenance Cost on Materials, 6/10 kV and below				
7100.12723 Maintenance Cost on Outsource, 6/10 kV and below				
7100.12724 Maintenance Cost on Electricity Consumed and Other Utilities, 6/10 kV and below				
7100.12725 Maintenance Cost on Operating Lease, 6/10 kV and below				
7100.12728 Depreciation Cost of 6/10 kV and below				
7100.12729 Maintenance Cost on Other, 6/10 kV and below				
7100.1273 Cost of Energy Losses, 6/10 kV and below				
7100.1279 Other Electricity Regulated Cost of Production (Services), 6/10 kV and below				
7100.128 Cost of Regulated Electricity Services, Transmission Activities in Technical Service				
7100.120 Cost of Regulated Electricity Services, Transmission Activities, Other				
7100.13111 Operation Cost on Personnel, 110 kV				
7100.13112 Operation Cost on Materials, 110 kV				
7100.13113 Operation Cost on Outsource, 110 kV				
7100.13114 Operation Cost on Electricity Consumed and Other Utilities, 110 kV				
7100.13115 Operation Cost on Operating Lease, 110 kV				
7100.13118 Depreciation Cost of 110 kV				
7100.13119 Operation Cost on Other, 110 kV				
7100.13121 Maintenance Cost on Personnel, 110 kV				
7100.13122 Maintenance Cost on Materials, 110 kV				
7100.13123 Maintenance Cost on Outsource, 110 kV				
7100.13124 Maintenance Cost on Electricity Consumed and Other Utilities, 110 kV				
7100.13125 Maintenance Cost on Operating Lease, 110 kV				
7100.13128 Depreciation Cost of 110 kV				
7100.13129 Maintenance Cost on Other, 110 kV				
7100.1313 Cost of Energy Losses, 110 kV				
7100.1319 Other Electricity Regulated Cost of Production (Services), 110 kV				
7100.13211 Operation Cost on Personnel, 35 kV				
7100.13212 Operation Cost on Materials, 35 kV				
7100.13213 Operation Cost on Outsource, 35 kV				
7100.13214 Operation Cost on Electricity Consumed and Other Utilities, 35 kV				
7100.13215 Operation Cost on Operating Lease, 35 kV				
7100.13218 Depreciation Cost of 35 kV				
7100.13219 Operation Cost on Other, 35 kV				
7100.13221 Maintenance Cost on Personnel, 35 kV				
7100.13222 Maintenance Cost on Materials, 35 kV				
7100.13223 Maintenance Cost on Outsource, 35 kV				
7100.13224 Maintenance Cost on Electricity Consumed and Other Utilities, 35 kV				
7100.13225 Maintenance Cost on Operating Lease, 35 kV				
7100.13228 Depreciation Cost of 35 kV				
7100.13229 Maintenance Cost on Other, 35 kV				
7100.1323 Cost of Energy Losses, 35 kV				
7100.1329 Other Electricity Regulated Cost of Production (Services), 35 kV				
7100.13311 Operation Cost on Personnel, 10 kV				
7100.13312 Operation Cost on Materials, 10 kV				
7100.13313 Operation Cost on Outsource, 10 kV				
7100.13314 Operation Cost on Electricity Consumed and Other Utilities, 10 kV				
7100.13315 Operation Cost on Operating Lease, 10 kV				
7100.13318 Depreciation Cost of 10 kV				
7100.13319 Operation Cost on Other, 10 kV				
7100.13321 Maintenance Cost on Personnel, 10 kV				
7100.13322 Maintenance Cost on Materials, 10 kV				
7100.13323 Maintenance Cost on Outsource, 10 kV				
7100.13324 Maintenance Cost on Electricity Consumed and Other Utilities, 10 kV				
7100.13325 Maintenance Cost on Operating Lease, 10 kV				
7100.13328 Depreciation Cost of 10 kV				
7100.13329 Maintenance Cost on Other, 10 kV				
7100.1333 Cost of Energy Losses, 10 kV				
7100.1339 Other Electricity Regulated Cost of Production (Services), 10 kV				
7100.13411 Operation Cost on Personnel, 6 kV				
7100.13412 Operation Cost on Materials, 6 kV				
7100.13413 Operation Cost on Outsource, 6 kV				
7100.13414 Operation Cost on Electricity Consumed and Other Utilities, 6 kV				
7100.13415 Operation Cost on Operating Lease, 6 kV				
7100.13418 Depreciation Cost of 6 kV				
7100.13419 Operation Cost on Other, 6 kV				
7100.13421 Maintenance Cost on Personnel, 6 kV				
7100.13422 Maintenance Cost on Materials, 6 kV				
7100.13423 Maintenance Cost on Outsource, 6 kV				
7100.13424 Maintenance Cost on Electricity Consumed and Other Utilities, 6 kV				
7100.13425 Maintenance Cost on Operating Lease, 6 kV				
7100.13428 Depreciation Cost of 6 kV				
7100.13429 Maintenance Cost on Other, 6 kV				
7100.1343 Cost of Energy Losses, 6 kV				
7100.1349 Other Electricity Regulated Cost of Production (Services), 6 kV				
7100.13511 Operation Cost on Personnel, 220/380 V				
7100.13512 Operation Cost on Materials, 220/380 V				
7100.13513 Operation Cost on Outsource, 220/380 V				
7100.13514 Operation Cost on Electricity Consumed and Other Utilities, 220/380 V				
7100.13515 Operation Cost on Operating Lease, 220/380 V				
7100.13518 Depreciation Cost of 220/380 V				
7100.13519 Operation Cost on Other, 220/380 V				
7100.13521 Maintenance Cost on Personnel, 220/380 V				
7100.13522 Maintenance Cost on Materials, 220/380 V				
7100.13523 Maintenance Cost on Outsource, 220/380 V				
7100.13524 Maintenance Cost on Electricity Consumed and Other Utilities, 220/380 V				
7100.13525 Maintenance Cost on Operating Lease, 220/380 V				
7100.13528 Depreciation Cost of 220/380 V				
7100.13529 Maintenance Cost on Other, 220/380 V				
7100.1353 Cost of Energy Losses, 220/380 V				
7100.1359 Other Electricity Regulated Cost of Production (Services), 220/380 V				
7100.13711 Operation Cost on Personnel, Distribution Dispatch Services				
7100.13712 Operation Cost on Materials, Distribution Dispatch Services				
7100.13713 Operation Cost on Outsource, Distribution Dispatch Services				
7100.13714 Operation Cost on Electricity Consumed and Other Utilities, Distribution Dispatch Services				
7100.13715 Operation Cost on Operating Lease, Distribution Dispatch Services				
7100.13718 Depreciation Cost of Distribution Dispatch Services				
7100.13719 Operation Cost on Other, Distribution Dispatch Services				
7100.13721 Maintenance Cost on Personnel, Distribution Dispatch Services				
7100.13722 Maintenance Cost on Materials, Distribution Dispatch Services				

Table 6

Combined Trial Balance

Sub (Unca acc # & Name)	Starting Balance of the Period	Period Credit Movement	Period Debit Movement	Ending Balance of the Period
7100.13723 Maintenance Cost on Outsource, Distribution Dispatch Services				
7100.13724 Maintenance Cost on Electricity Consumed and Other Utilities, Distribution Dispatch Service				
7100.13725 Maintenance Cost on Operating Lease, Distribution Dispatch Service				
7100.13726 Depreciation Cost of Distribution Dispatch Service				
7100.13729 Maintenance Cost on Other, Distribution Dispatch Service				
7100.1373 Cost of Emergency Losses, Distribution Dispatch Service				
7100.1378 Other Electricity Regulated Cost of Production (Services), Distribution Dispatch Service				
7100.138 Cost of Regulated Electricity Services, Distribution (Network), Technical Service				
7100.139 Cost of Regulated Electricity Services, Distribution (Network), Other				
7100.14111 Cost of Active Electricity Purchased for Sale				
7100.14121 Operation and Maintenance Cost of Distribution (Supply) on Personnel				
7100.14122 Operation and Maintenance Cost of Distribution (Supply) on Materials				
7100.14123 Operation and Maintenance Cost of Distribution (Supply) on Outsource				
7100.14124 Operation and Maintenance Cost of Distribution (Supply) on Electricity Consumed and Other Utilities				
7100.14125 Operation and Maintenance Cost of Distribution (Supply) on Operating Lease				
7100.14126 Depreciation Cost of the Assets of Distribution (Supply) in Operator				
7100.14129 Other Operation and Maintenance Costs of Distribution (Supply)				
7100.1413 Cost of Active Electricity Losses				
7100.1419 Other Cost of Active Electricity Losses				
7100.149 Cost of Other Distribution (Supply) Activity				
7100.15111 Hydraulic Water Cost				
7100.15119 Other				
7100.15121 Personnel				
7100.15122 Materials				
7100.15123 Outsource				
7100.15124 Utilities (no electricity)				
7100.15125 Operation lease (rent)				
7100.15126 Electricity Self Consumption				
7100.15128 Depreciation of Assets in Operation				
7100.15129 Other				
7100.15131 Personnel				
7100.15132 Materials				
7100.15133 Outsource				
7100.15134 Utilities (no electricity)				
7100.15135 Operation lease (rent)				
7100.15136 Electricity Self Consumption				
7100.15138 Depreciation of Assets in Maintenance				
7100.15139 Other				
7100.1519 Other Costs in Hydraulic Power Plant				
7100.1521 Fuel for Generation				
7100.15212 Water for Generation				
7100.15219 Other				
7100.15221 Personnel				
7100.15222 Materials				
7100.15223 Outsource				
7100.15224 Utilities (no electricity)				
7100.15225 Operation lease (rent)				
7100.15226 Electricity Self Consumption				
7100.15228 Depreciation of Assets in Operation				
7100.15229 Other				
7100.15231 Personnel				
7100.15232 Materials				
7100.15233 Outsource				
7100.15234 Utilities (no electricity)				
7100.15235 Operation lease (rent)				
7100.15236 Electricity Self Consumption				
7100.15238 Depreciation of Assets in Maintenance				
7100.15239 Other				
7100.1529 Other Cost in Steam Power Plant (Steam only)				
7100.1531 Fuel for Generation				
7100.15312 Water for Generation				
7100.15319 Other				
7100.15321 Personnel				
7100.15322 Materials				
7100.15323 Outsource				
7100.15324 Utilities (no electricity)				
7100.15325 Operation lease (rent)				
7100.15326 Electricity Self Consumption				
7100.15328 Depreciation of Assets in Operation				
7100.15329 Other				
7100.15331 Personnel				
7100.15332 Materials				
7100.15333 Outsource				
7100.15334 Utilities (no electricity)				
7100.15335 Operation lease (rent)				
7100.15336 Electricity Self Consumption				
7100.15338 Depreciation of Assets in Maintenance				
7100.15339 Other				
7100.1539 Other Costs on Co-Generation Power Plants (Steam only for Electricity and Steam)				
7100.1541 Fuel for Generation				
7100.15412 Water for Generation				
7100.15419 Other				
7100.15421 Personnel				
7100.15422 Materials				
7100.15423 Outsource				
7100.15424 Utilities (no electricity)				
7100.15425 Operation lease (rent)				
7100.15426 Electricity Self Consumption				
7100.15428 Depreciation of Assets in Operation				
7100.15429 Other				
7100.15431 Personnel				
7100.15432 Materials				
7100.15433 Outsource				
7100.15434 Utilities (no electricity)				
7100.15435 Operation lease (rent)				
7100.15436 Electricity Self Consumption				
7100.15438 Depreciation of Assets in Maintenance				
7100.15439 Other				
7100.1549 Other Costs on Gas Power Plants (Gas only)				
7100.1551 Fuel for Generation				
7100.15512 Water for Generation				
7100.15519 Other				
7100.15521 Personnel				
7100.15522 Materials				
7100.15523 Outsource				
7100.15524 Utilities (no electricity)				
7100.15525 Operation lease (rent)				
7100.15526 Electricity Self Consumption				
7100.15528 Depreciation of Assets in Operation				
7100.15529 Other				
7100.15531 Personnel				
7100.15532 Materials				
7100.15533 Outsource				
7100.15534 Utilities (no electricity)				
7100.15535 Operation lease (rent)				
7100.15536 Electricity Self Consumption				
7100.15538 Depreciation of Assets in Maintenance				
7100.15539 Other				
7100.1559 Other Costs on Combined Cycle Power Plants (Gas and Steam)				
7100.159 Other				
7400.19 Cost of Production (Services) of Electricity Regulated Other Activities				
7400.1112 Operating Lease				
7400.1113 Office supply				
7400.1114 Communication				
7400.1115 Utilities				
7400.1116 Repair				
7400.1117 Representative Expenses				
7400.1118 Depreciation				
7400.1119 Other Electricity Regulated Administration Expenses				
7400.1121 Insurance				
7400.1122 Consultation and Audit				
7400.1123 Training				
7400.1124 Bank charges and Fees				
7400.1125 Business Trip				
7400.1126 Bank dep				
7400.1127 Other Taxes and Duties				
7400.1128 Penalties and Charges				
7400.1129 Other Electricity Regulated General Expense				
7400.1212 Operating Lease				
7400.1213 Office supply				
7400.1214 Communication				
7400.1215 Utilities				
7400.1216 Repair				

Table 6

Combined Trial Balance

Sl (Usage acc # & Name)	Starting Balance of the Period	Period Debit Movement	Period Credit Movement	Ending Balance of the Period
7400.1217 Representative Expenses				
7400.1218 Depreciation				
7400.1219 Other Electricity Regulated Administration Expenses				
7400.1221 Insurance				
7400.1222 Consultation and Audit				
7400.1223 Training				
7400.1224 Bank charges and Fees				
7400.1225 Business Trip				
7400.1226 Bad debt				
7400.1227 Other Taxes and Duties				
7400.1228 Penalties and Charges				
7400.1229 Other Electricity Regulated General Expense				
7400.1312 Operating Lease				
7400.1313 Office Supply				
7400.1314 Communication				
7400.1315 Utilities				
7400.1316 Repair				
7400.1317 Representative Expenses				
7400.1318 Depreciation				
7400.1319 Other Electricity Regulated Administration Expenses				
7400.1321 Insurance				
7400.1322 Consultation and Audit				
7400.1323 Training				
7400.1324 Bank charges and Fees				
7400.1325 Business Trip				
7400.1326 Bad debt				
7400.1327 Other Taxes and Duties				
7400.1328 Penalties and Charges				
7400.1329 Other Electricity Regulated General Expense				
7400.1412 Operating Lease				
7400.1413 Office Supply				
7400.1414 Communication				
7400.1415 Utilities				
7400.1416 Repair				
7400.1417 Representative Expenses				
7400.1418 Depreciation				
7400.1419 Other Electricity Regulated Administration Expenses				
7400.1421 Insurance				
7400.1422 Consultation and Audit				
7400.1423 Training				
7400.1424 Bank charges and Fees				
7400.1425 Business Trip				
7400.1426 Bad debt				
7400.1427 Other Taxes and Duties				
7400.1428 Penalties and Charges				
7400.1429 Other Electricity Regulated General Expense				
7400.1512 Operating Lease				
7400.1513 Office Supply				
7400.1514 Communication				
7400.1515 Utilities				
7400.1516 Repair				
7400.1517 Representative Expenses				
7400.1518 Depreciation				
7400.1519 Other Electricity Regulated Administration Expenses				
7400.1521 Insurance				
7400.1522 Consultation and Audit				
7400.1523 Training				
7400.1524 Bank charges and Fees				
7400.1525 Business Trip				
7400.1526 Bad debt				
7400.1527 Other Taxes and Duties				
7400.1528 Penalties and Charges				
7400.1529 Other Electricity Regulated General Expense				
7400.19 General & Administration Costs of Electricity Regulated Other Activities				
7400.1111 Payroll Cost of Administration				
7400.1211 Payroll Cost of Administration				
7400.1311 Payroll Cost of Administration				
7400.1411 Payroll Cost of Administration				
7400.1511 Payroll Cost of Administration				
Travel				
7700.11 Construction (Production) of New FA, Dispatch				
7700.12 Installation Costs of FA, Dispatch				
7700.13 Expenditures on FA in Operation, Dispatch				
7700.14 Development (Production) of New Intangible LT Asset, Dispatch				
7700.15 Expenditures on Intangible LT Asset in Operation, Dispatch				
7700.21 Construction (Production) of New FA, Transmission				
7700.22 Installation Costs of FA, Transmission				
7700.23 Expenditures on FA in Operation, Transmission				
7700.24 Development (Production) of New Intangible LT Asset, Transmission				
7700.25 Expenditures on Intangible LT Asset in Operation, Transmission				
7700.31 Construction (Production) of New FA, Distribution				
7700.32 Installation Costs of FA, Distribution				
7700.33 Expenditures on FA in Operation, Distribution				
7700.34 Development (Production) of New Intangible LT Asset, Distribution				
7700.35 Expenditures on Intangible LT Asset in Operation, Distribution				
7700.41 Construction (Production) of New FA, Distribution (Supply)				
7700.42 Installation Costs of FA, Distribution (Supply)				
7700.43 Expenditures on FA in Operation, Distribution (Supply)				
7700.44 Development (Production) of New Intangible LT Asset, Distribution (Supply)				
7700.45 Expenditures on Intangible LT Asset in Operation, Distribution (Supply)				
7700.51 Construction (Production) of New FA, Generation				
7700.52 Installation Costs of FA, Generation				
7700.53 Expenditures on FA in Operation, Generation				
7700.54 Development (Production) of New Intangible LT Asset, Generation				
7700.55 Expenditures on Intangible LT Asset in Operation, Generation				
7700.91 Construction (Production) of New FA, Other				
7700.92 Installation Costs of FA, Other				
7700.93 Expenditures on Assets in Operation FA, Other				
7700.94 Development (Production) of New Intangible LT Asset, Other				
7700.95 Expenditures on Intangible LT Asset in Operation, Other				

Table 7

Capital Expenditure Form

Company Name

Reporting Period

Submission Version

This form is filled for each capital asset constructed and/or created and become operating in the reporting period - Above 20 000 GEL

Accounting Code of the asset	PPE Code	Name of the Asset	Purpose	in-house construction / external

Please provide general description of the assets and its characteristics

Expense Breakdown by functionality	Labour		Materials and Supply		Fuel		Other Costs	Sub Total
	Quantity and dimension	Total Sum	Quantity and dimension	Total Sum	Quantity and dimension	Total Sum		
		100		100		20	20	240
Toatl								

Table 8

Transmission System Data Form

Company Name

Reporting Period

Submission Version

km of lines - underground

Km of underground lines by voltage

-
-
-
-
-

Km of overhead lines

-
-
-
-
-

Number of Power transformers (companies are encouraged to give farther subgroups if they wish to do so)

Table 9

Electricity Production Form

Company Name	
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Reporting Period	
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Submission Version	
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Type of Generation Plant	
Installed Capacity	

	Quantity	GEL Amount	Fuel Type and dimension
Fuel Purchases			

	Quantity		Quantity
Electricity Produced		Electricity Self Consumption	

	Quantity	GEL Amount
Electricity Sold		

Table 13

Form on Related party transactions

Company Name

Reporting Period

Submission Version

This form should be filled for any arrangement when supplier of product / service was related party *

* (companies should use Georgian Tax Code definition for deciding who is related party)

Name of vendor	Relationship	Contract Description	Value of Contract (similar contracts)	Form of vendor selection	Product/service delivery dates	Year of incorporation	Notes

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