USAID FROM THE AMERICAN PEOPLE | Hydropower Investment Promotion Project (HIPP)

UNIFORM SYSTEM OF ACCOUNTING

MAPPING (CONVERSION) OF GEORGIAN COA (APPROVED BY THE COMMISSION ON ACCOUNTING STANDARDS ON AUGUST 12, 1999), WITH CHART OF ACCOUNTS OF UNIFORM SYSTEMS OF ACCOUNTING DEVELOPED BY

This publication was produced for review by the United States Agency for International Development. It was prepared by Deloitte Consulting LLP.

UNIFORM SYSTEM OF ACCOUNTING

MAPPING (CONVERSION) OF GEORGIAN COA (APPROVED BY THE COMMISSION ON ACCOUNTING STANDARDS ON AUGUST 12, 1999), WITH CHART OF ACCOUNTS OF UNIFORM SYSTEMS OF ACCOUNTING DEVELOPED BY HPEP

USAID HYDRO POWER AND ENERGY PLANNING PROJECT (HPEP)

CONTRACT NUMBER: AID-OAA-I-13-00018/AID-114-TO-13-00006

DELOITTE CONSULTING LLP

USAID/CAUCASUS OFFICE OF ENERGY AND ENVIRONMENT

TUESDAY, AUGUST 05, 2014

DISCLAIMER:

The author's views expressed in this publication do not necessarily reflect the views of the United States Agency for International Development or the United States Government.

DRAFT

This document was prepared by

Author	Organization	Contact Details
Gagik Hovhannisyan	Deloitte Consulting Overseas Projects LLC Branch in Georgia	gaghov@hotmail.com +374 91 473 460 +995 599 002622
Neli (Neka) Danelia	Deloitte Consulting Overseas Projects LLC Branch in Georgia	ndanelia@dcop-hpep.ge
Reviewer	**Organization**	**Contact Details**
Michael James Delphia	Deloitte Consulting LLP	jdelphia@deloitte.com
Vladimir Vlachkov	Deloitte Consulting LLP	vvlatchkov@deloitte.com
Davit Mujirishvili	Deloitte Consulting Overseas Projects LLC Branch in Georgia	dmujirishvili@dcop-hpep.ge
Khatuna Iurchenko	Deloitte Consulting Overseas Projects LLC Branch in Georgia	kiurchenko@dcop-hpep.ge

DRAFT

TABLE OF CONTENTS

List of Acronyms 2
Background 3
Introduction 5
Conversion Table 6

DRAFT

CONVERSION TO USOA COA ACCOUNTS (UNIFORM SYSTEM OF ACCOUNTS)

DRAFT

List of Acronyms

Acronym	Term
AR	Account Receivable
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 Program
HPP	Hydro Power Plant
LT	Long Term
kV, KV	kilovolts
ST	Short Term
USAID	United States Agency for International Development
USoA	Unified System of Accounting

DRAFT

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 will facilitate 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 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,

DRAFT

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 is 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.

DRAFT

Introduction

Licensed entities should start recording accounting transactions according to new COA upon coming into force of the appropriate legislation.

In order to support smooth and accurate conversion process of old accounts to new ones, mapping table of legally adopted COA accounts (APPROVED BY THE COMMISSION ON ACCOUNTING STANDARDS ON AUGUST 12, 1999) and new USOA COA accounts has been developed by HPEP.

In case the accounts enable direct conversion it should be done so, if otherwise, allocation factors, sound judgment and case-by-case approach should be applied in order to convert old accounts to new ones. Allocator factors should be in compliance with tariff methodologies requirements and developed considering best international practices.

Main challenge in process is fact, that existing accounts are not fit for purpose in general and leaves a lot of room for discretion understanding.

Explanation for Remarks

Remark 1 – there are cases when direct paring of old (adopted COA) and new accounts are not possible and new accounts will contain info pulled from two or more old accounts.

DRAFT

Conversion Table

USOA COA Accounts	USOA Account Name	Legal COA accounts	Legal COA Name
1000	Current Assets (ST Assets)	1000	Current assets
1100	Cash on Hand	1100	Cash on Hand
1110	Cash on Hand Local Currency	1110	Cash on hand national currency
1120	Cash on Hand Foreign Currency	1120	Cash on hand foreign currency
1200	Cash in Bank	1200	Cash in Bank
1210	Bank - national currency (resident banks)	1210	National currency (resident banks)
1220	Bank - foreign currency (resident banks)	1220	Foreign currency (resident banks)
1230	International Bank-foreign currency	1230	International Bank-foreign currency
1290	Cash on other bank account	1290	Cash on other bank accounts
1300	ST Investments	1300	Short - term investments
1310	Marketable securities	1310	Marketable securities
1320	Government securities	1320	Government securities
1330	Current portion of long-term investments	1330	Current portion of long-term investments
1390	Other short-term investments	1390	Other short - term investments
1400	ST Receivables	1400	Receivables
1410	Accounts receivable - trade	1410	Accounts receivable - trade
1410.1	Receivables for Regulated Activity	1410	Accounts receivable - trade
1410.11	Receivables for Regulated Dispatch Services	1410	Accounts receivable - trade
1410.12	Receivables for Regulated Transmission Services	1410	Accounts receivable - trade
1410.13	Receivables for Regulated Distribution (Network) Services	1410	Accounts receivable - trade
1410.14	Receivables for Regulated Distribution (Supply) Services	1410	Accounts receivable - trade
1410.15	Receivables for Regulated Generation	1410	Accounts receivable - trade
1410.19	Receivables for other regulated Services	1410	Accounts receivable - trade
1410.2	Receivables for Non-Regulated Activity	1410	Accounts receivable - trade
1415	Allowance for doubtful debts	1415	Allowance for doubtful debts
1420	AR from subsidiaries	1420	Accounts receivable from subsidiaries
1430	AR - employees	1430	Accounts receivable - employees
1440	AR - officers and directors	1440	Accounts receivable-Board members and director
1450	AR - partner. on the loans issued	1450	Acc. receivable-on the loans issued to partners
1460	Payments receivables from partner. for subscribed.	1460	Current portion of long term requirement on authorized capital
1470	Current portion of long-term receivables	1470	Current portion of long-term receivables
1480	Prepayments to suppliers	1480	Prepayments to suppliers
1485	Prepayments to custom-hose	1485	Prepayments to custom-hose
1490	Other short term receivables	1490	Other receivables
1500	ST Notes Receivable	1500	Short term Notes Receivable
1510	Notes receivable due within one year	1510	Notes receivable due within one year
1520	The current portion of long-term notes	1520	current portion of long-term notes receivable
1600	Inventory	1600	Inventory
1610	Goods	1610	Merchandise inventory
1620	Materials and supplies	1620	Raw materials inventory
1630	Semi-Products	1630	Work-in process inventory
1635	Interim account	1635	interim account
1640	Finished products	1640	Finished goods inventory
1690	Other inventory (fuel, tare)	1690	Other inventory
1700	Prepaid expenses	1700	Prepaid expenses
1710	Prepaid services	1710	Prepaid services
1720	Prepaid lease	1720	Prepaid rent
1790	Prepaid other	1790	Prepaid other

1800	Accrued receivables	1800	Accrued receivables
1810	Accrued dividends receivable	1810	Accrued dividends receivable
1820	Accrued interest receivable	1820	Accrued interest receivable
1890	Other accrued receivables	1890	Other accrued receivables
1900	Other Current Assets	1900	Other Current Assets
1910	Other Current Assets	1910	Current assets - other
1910.1	Other Regulated Current Assets	1910	Current assets - other
1910.2	Other Non-Regulated Current Assets	1910	Current assets - other
2000	Long-Term Assets	2000	Long - Term Assets
2100	Fixed Assets	2100	Fixed assets
2110	Land	2110	Land
2110.1	Land: Electricity Regulated Activity	2110	Land
2110.11	Land: Electricity Regulated Activity, Dispatch	2110	Land
2110.12	Land: Electricity Regulated Activity, Transmission	2110	Land
2110.121	Land: Electricity Regulated Activity, Transmission of 500 kV	2110	Land
2110.122	Land: Electricity Regulated Activity, Transmission of 400 kV	2110	Land
2110.123	Land: Electricity Regulated Activity, Transmission of 330 kV	2110	Land
2110.124	Land: Electricity Regulated Activity, Transmission of 220 kV	2110	Land
2110.125	Land: Electricity Regulated Activity, Transmission of 110 kV	2110	Land
2110.126	Land: Electricity Regulated Activity, Transmission of 35 kV	2110	Land
2110.127	Land: Electricity Regulated Activity, Transmission of 6/10 and below kV	2110	Land
2110.128	Land: Electricity Regulated Activity, Transmission Technical Services	2110	Land
2110.129	Land: Electricity Regulated Activity, Transmission Administration	2110	Land
2110.13	Land: Electricity Regulated Activity, Distribution (Network)	2110	Land
2110.131	Land: Electricity Regulated Activity, Distribution (Network) of 110 kV	2110	Land
2110.132	Land: Electricity Regulated Activity, Distribution (Network) of 35 kV	2110	Land
2110.133	Land: Electricity Regulated Activity, Distribution (Network) of 10 kV	2110	Land
2110.134	Land: Electricity Regulated Activity, Distribution (Network) of 6 kV	2110	Land
2110.135	Land: Electricity Regulated Activity, Distribution (Network) of 220/380 kV	2110	Land
2110.137	Land: Electricity Regulated Activity, Distribution (Network) Dispatch	2110	Land
2110.138	Land: Electricity Regulated Activity, Distribution (Network) Technical Services	2110	Land
2110.139	Land: Electricity Regulated Activity, Distribution (Network) Administration	2110	Land
2110.14	Land: Electricity Regulated Activity, Distribution (Supply)	2110	Land
2110.15	Land: Electricity Regulated Activity, Generation	2110	Land
2110.151	Land: Electricity Regulated Activity, Generation: Hydraulic Power Plants (HPP)	2110	Land
2110.152	Land: Electricity Regulated Activity, Generation: Steam Power Plants (Steam only)	2110	Land

2110.153	Land: Electricity Regulated Activity, Generation: Co-Generation Power Plants (Steam only for Electricity and Steam)	2110	Land
2110.154	Land: Electricity Regulated Activity, Generation: Gas Power Plants (Gas only)	2110	Land
2110.155	Land: Electricity Regulated Activity, Generation: Combined Cycle Power Plants (Gas and Steam)	2110	Land
2110.158	Land: Electricity Regulated Activity, Generation: Technical Services	2110	Land
2110.159	Land: Electricity Regulated Activity, Generation: Administration	2110	Land
2110.19	Land: Electricity Regulated Activity, Other	2110	Land
2110.9	Land: Non-Regulated Activity	2110	Land
2120	Construction in progress	2120	Construction in progress
2120.1	Construction in progress: Electricity Regulated Activity	2120	Construction in progress
2120.11	Construction in progress: Electricity Regulated Activity, Dispatch	2120	Construction in progress
2120.12	Construction in progress: Electricity Regulated Activity, Transmission	2120	Construction in progress
2120.13	Construction in progress: Electricity Regulated Activity, Distribution (Network)	2120	Construction in progress
2120.14	Construction in progress: Electricity Regulated Activity, Distribution (Supply)	2120	Construction in progress
2120.15	Construction in progress: Electricity Regulated Activity, Generation	2120	Construction in progress
2120.19	Construction in progress: Electricity Regulated Activity, Other	2120	Construction in progress
2120.9	Construction in progress: Non-Regulated Activity	2120	Construction in progress
2130	Buildings	2130	Buildings
2130.1	Building: Electricity Regulated Activity	2130	Buildings
2130.11	Building: Electricity Regulated Activity, Dispatch	2130	Buildings
2130.12	Building: Electricity Regulated Activity, Transmission	2130	Buildings
2130.121	Building: Electricity Regulated Activity, Transmission of 500 kV	2130	Buildings
2130.122	Building: Electricity Regulated Activity, Transmission of 400 kV	2130	Buildings
2130.123	Building: Electricity Regulated Activity, Transmission of 330 kV	2130	Buildings
2130.124	Building: Electricity Regulated Activity, Transmission of 220 kV	2130	Buildings
2130.125	Building: Electricity Regulated Activity, Transmission of 110 kV	2130	Buildings
2130.126	Building: Electricity Regulated Activity, Transmission of 35 kV	2130	Buildings
2130.127	Building: Electricity Regulated Activity, Transmission of 6/10 and below kV	2130	Buildings
2130.128	Building: Electricity Regulated Activity, Transmission Technical Services	2130	Buildings
2130.129	Building: Electricity Regulated Activity, Transmission Administration	2130	Buildings
2130.13	Building: Electricity Regulated Activity, Distribution (Network)	2130	Buildings
2130.131	Building: Electricity Regulated Activity, Distribution (Network) of 110 kV	2130	Buildings
2130.132	Building: Electricity Regulated Activity, Distribution (Network) of 35 kV	2130	Buildings

2130.133	Building: Electricity Regulated Activity, Distribution (Network) of 10 kV	2130	Buildings
2130.134	Building: Electricity Regulated Activity, Distribution (Network) of 6 kV	2130	Buildings
2130.135	Building: Electricity Regulated Activity, Distribution (Network) of 220/380 V	2130	Buildings
2130.137	Building: Electricity Regulated Activity, Distribution (Network) Dispatch	2130	Buildings
2130.138	Building: Electricity Regulated Activity, Distribution (Network) Technical Services	2130	Buildings
2130.139	Building: Electricity Regulated Activity, Distribution (Network) Administration	2130	Buildings
2130.14	Building: Electricity Regulated Activity, Distribution (Supply)	2130	Buildings
2130.15	Building: Electricity Regulated Activity, Generation	2130	Buildings
2130.151	Building: Electricity Regulated Activity, Generation: Hydraulic Power Plants (HPP)	2130	Buildings
2130.152	Building: Electricity Regulated Activity, Generation: Steam Power Plants (Steam only)	2130	Buildings
2130.153	Building: Electricity Regulated Activity, Generation: Co-Generation Power Plants (Steam only for Electricity and Steam)	2130	Buildings
2130.154	Building: Electricity Regulated Activity, Generation: Gas Power Plants (Gas only)	2130	Buildings
2130.155	Building: Electricity Regulated Activity, Generation: Combined Cycle Power Plants (Gas and Steam)	2130	Buildings
2130.158	Building: Electricity Regulated Activity, Generation: Technical Services	2130	Buildings
2130.159	Building: Electricity Regulated Activity, Generation: Administration	2130	Buildings
2130.19	Building: Electricity Regulated Activity, Other	2130	Buildings
2130.9	Buildings: Non-Regulated Activity	2130	Buildings
2140	Constructions	2140	Constructions
2140.1	Constructions: Electricity Regulated Activity	2140	Constructions
2140.11	Constructions: Electricity Regulated Activity, Dispatch	2140	Constructions
2140.12	Constructions: Electricity Regulated Activity, Transmission	2140	Constructions
2140.121	Construction: Electricity Regulated Activity, Transmission of 500 kV	2140	Constructions
2140.122	Construction: Electricity Regulated Activity, Transmission of 400 kV	2140	Constructions
2140.123	Construction: Electricity Regulated Activity, Transmission of 330 kV	2140	Constructions
2140.124	Construction: Electricity Regulated Activity, Transmission of 220 kV	2140	Constructions
2140.125	Construction: Electricity Regulated Activity, Transmission of 110 kV	2140	Constructions
2140.126	Construction: Electricity Regulated Activity, Transmission of 35 kV	2140	Constructions
2140.127	Construction: Electricity Regulated Activity, Transmission of 6/10 and below kV	2140	Constructions
2140.128	Construction: Electricity Regulated Activity, Transmission Technical Services	2140	Constructions
2140.129	Construction: Electricity Regulated Activity, Transmission Administration	2140	Constructions

2140.13	Constructions: Electricity Regulated Activity, Distribution (Network)	2140	Constructions
2140.131	Construction: Electricity Regulated Activity, Distribution (Network) of 110 kV	2140	Constructions
2140.132	Construction: Electricity Regulated Activity, Distribution (Network) of 35 kV	2140	Constructions
2140.133	Construction: Electricity Regulated Activity, Distribution (Network) of 10 kV	2140	Constructions
2140.134	Construction: Electricity Regulated Activity, Distribution (Network) of 6 kV	2140	Constructions
2140.135	Construction: Electricity Regulated Activity, Distribution (Network) of 220/380 V	2140	Constructions
2140.137	Construction: Electricity Regulated Activity, Distribution (Network) Dispatch	2140	Constructions
2140.138	Construction: Electricity Regulated Activity, Distribution (Network) Technical Services	2140	Constructions
2140.139	Construction: Electricity Regulated Activity, Distribution (Network) Administration	2140	Constructions
2140.14	Constructions: Electricity Regulated Activity, Distribution (Supply)	2140	Constructions
2140.15	Constructions: Electricity Regulated Activity, Generation	2140	Constructions
2140.151	Construction: Electricity Regulated Activity, Generation: Hydraulic Power Plants (HPP)	2140	Constructions
2140.1511	Reservoirs, dams, and waterways.	2140	Constructions
2140.1512	Roads, railroads and bridges.	2140	Constructions
2140.1519	Other constructions	2140	Constructions
2140.152	Construction: Electricity Regulated Activity, Generation: Steam Power Plants (Steam only)	2140	Constructions
2140.153	Construction: Electricity Regulated Activity, Generation: Co-Generation Power Plants (Steam only for Electricity and Steam)	2140	Constructions
2140.154	Construction: Electricity Regulated Activity, Generation: Gas Power Plants (Gas only)	2140	Constructions
2140.155	Construction: Electricity Regulated Activity, Generation: Combined Cycle Power Plants (Gas and Steam)	2140	Constructions
2140.158	Construction: Electricity Regulated Activity, Generation: Technical Services	2140	Constructions
2140.159	Construction: Electricity Regulated Activity, Generation: Administration	2140	Constructions
2140.19	Constructions: Electricity Regulated Activity, Other	2140	Constructions
2140.9	Constructions: Non-Regulated Activity	2140	Constructions
2150	Machinery and equipment	2150	Machinery and equipment
2150.1	Machinery and equipment: Electricity Regulated Activity	2150	Machinery and equipment
2150.11	Machinery and equipment: Electricity Regulated Activity, Dispatch	2150	Machinery and equipment
2150.12	Machinery and equipment: Electricity Regulated Activity, Transmission	2150	Machinery and equipment
2150.121	500 kV Machinery and equipment: Electricity Regulated Activity, Transmission	2150	Machinery and equipment
2150.1211	500 kV Transmission Substation Equipment	2150	Machinery and equipment
2150.1212	500 kV Transmission Automation and Relay Protection	2150	Machinery and equipment
2150.1213	500 kV Transmission Metering	2150	Machinery and equipment
2150.1214	500 kV Transmission Optic Communication	2150	Machinery and equipment
2150.1215	500 kV Transmission Other Communication	2150	Machinery and equipment

2150.1219	500 kV Transmission Other	2150	Machinery and equipment
2150.122	400 kV Machinery and equipment: Electricity Regulated Activity, Transmission	2150	Machinery and equipment
2150.1221	400 kV Transmission Substation Equipment	2150	Machinery and equipment
2150.1222	400 kV Transmission Automation and Relay Protection	2150	Machinery and equipment
2150.1223	400 kV Transmission Metering	2150	Machinery and equipment
2150.1224	400 kV Transmission Optic Communication	2150	Machinery and equipment
2150.1225	400 kV Transmission Other Communication	2150	Machinery and equipment
2150.1229	400 kV Transmission Other	2150	Machinery and equipment
2150.123	330 kV Machinery and equipment: Electricity Regulated Activity, Transmission	2150	Machinery and equipment
2150.1231	330 kV Transmission Substation Equipment	2150	Machinery and equipment
2150.1232	330 kV Transmission Automation and Relay Protection	2150	Machinery and equipment
2150.1233	330 kV Transmission Metering	2150	Machinery and equipment
2150.1234	330 kV Transmission Optic Communication	2150	Machinery and equipment
2150.1235	330 kV Transmission Other Communication	2150	Machinery and equipment
2150.1239	330 kV Transmission Other	2150	Machinery and equipment
2150.124	220 kV Machinery and equipment: Electricity Regulated Activity, Transmission	2150	Machinery and equipment
2150.1241	220 kV Transmission Substation Equipment	2150	Machinery and equipment
2150.1242	220 kV Transmission Automation and Relay Protection	2150	Machinery and equipment
2150.1243	220 kV Transmission Metering	2150	Machinery and equipment
2150.1244	220 kV Transmission Optic Communication	2150	Machinery and equipment
2150.1245	220 kV Transmission Other Communication	2150	Machinery and equipment
2150.1249	220 kV Transmission Other	2150	Machinery and equipment
2150.125	110 kV Machinery and equipment: Electricity Regulated Activity, Transmission	2150	Machinery and equipment
2150.1251	110 kV Transmission Substation Equipment	2150	Machinery and equipment
2150.1252	110 kV Transmission Automation and Relay Protection	2150	Machinery and equipment
2150.1253	110 kV Transmission Metering	2150	Machinery and equipment
2150.1254	110 kV Transmission Optic Communication	2150	Machinery and equipment
2150.1255	110 kV Transmission Other Communication	2150	Machinery and equipment
2150.1259	110 kV Transmission Other	2150	Machinery and equipment
2150.126	35 kV Machinery and equipment: Electricity Regulated Activity, Transmission	2150	Machinery and equipment
2150.1261	35 kV Transmission Substation Equipment	2150	Machinery and equipment
2150.1262	35 kV Transmission Automation and Relay Protection	2150	Machinery and equipment
2150.1263	35 kV Transmission Metering	2150	Machinery and equipment
2150.1264	35 kV Transmission Optic Communication	2150	Machinery and equipment
2150.1265	35 kV Transmission Other Communication	2150	Machinery and equipment
2150.1269	35 kV Transmission Other	2150	Machinery and equipment
2150.127	6/10 and below kV Machinery and equipment: Electricity Regulated Activity, Transmission	2150	Machinery and equipment
2150.1271	6/10 and below kV Transmission Substation Equipment	2150	Machinery and equipment
2150.1272	6/10 and below kV Transmission Automation and Relay Protection	2150	Machinery and equipment
2150.1273	6/10 and below kV Transmission Metering	2150	Machinery and equipment
2150.1274	6/10 and below kV Transmission Optic Communication	2150	Machinery and equipment
2150.1275	6/10 and below kV Transmission Other Communication	2150	Machinery and equipment
2150.1279	6/10 and below kV Transmission Other	2150	Machinery and equipment

2150.128	Technical Services Machinery and equipment: Electricity Regulated Activity, Transmission	2150	Machinery and equipment
2150.129	Other Machinery and equipment: Electricity Regulated Activity, Transmission	2150	Machinery and equipment
2150.13	Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2150	Machinery and equipment
2150.131	110 kV Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2150	Machinery and equipment
2150.1311	110 kV Distribution (Network) Substation equipment	2150	Machinery and equipment
2150.1312	110 kV Distribution (Network) Automation and Relay Protection	2150	Machinery and equipment
2150.1313	110 kV Distribution (Network) Metering	2150	Machinery and equipment
2150.1314	110 kV Distribution (Network) Optic Communication	2150	Machinery and equipment
2150.1315	110 kV Distribution (Network) Other Communication	2150	Machinery and equipment
2150.1319	110 kV Distribution (Network) Other	2150	Machinery and equipment
2150.132	35 kV Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2150	Machinery and equipment
2150.1321	35 kV Distribution (Network) Substation equipment	2150	Machinery and equipment
2150.1322	35 kV Distribution (Network) Automation and Relay Protection	2150	Machinery and equipment
2150.1323	35 kV Distribution (Network) Metering	2150	Machinery and equipment
2150.1324	35 kV Distribution (Network) Optic Communication	2150	Machinery and equipment
2150.1325	35 kV Distribution (Network) Other Communication	2150	Machinery and equipment
2150.1329	35 kV Distribution (Network) Other	2150	Machinery and equipment
2150.133	10 kV Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2150	Machinery and equipment
2150.1331	10 kV Distribution (Network) Substation equipment	2150	Machinery and equipment
2150.1332	10 kV Distribution (Network) Automation and Relay Protection	2150	Machinery and equipment
2150.1333	10 kV Distribution (Network) Metering	2150	Machinery and equipment
2150.1334	10 kV Distribution (Network) Optic Communication	2150	Machinery and equipment
2150.1335	10 kV Distribution (Network) Other Communication	2150	Machinery and equipment
2150.1339	10 kV Distribution (Network) Other	2150	Machinery and equipment
2150.134	6 kV Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2150	Machinery and equipment
2150.1341	6 kV Distribution (Network) Substation equipment	2150	Machinery and equipment
2150.1342	6 kV Distribution (Network) Automation and Relay Protection	2150	Machinery and equipment
2150.1343	6 kV Distribution (Network) Metering	2150	Machinery and equipment
2150.1344	6 kV Distribution (Network) Optic Communication	2150	Machinery and equipment
2150.1345	6 kV Distribution (Network) Other Communication	2150	Machinery and equipment
2150.1349	6 kV Distribution (Network) Other	2150	Machinery and equipment
2150.135	220/380 V Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2150	Machinery and equipment
2150.1351	220/380 V Distribution (Network) Substation equipment	2150	Machinery and equipment
2150.1352	220/380 V Distribution (Network) Automation and Relay Protection	2150	Machinery and equipment
2150.1353	220/380 V Distribution (Network) Metering	2150	Machinery and equipment
2150.1354	220/380 V Distribution (Network) Optic Communication	2150	Machinery and equipment

2150.1355	220/380 V Distribution (Network) Other Communication	2150	Machinery and equipment
2150.1359	220/380 V Distribution (Network) Other	2150	Machinery and equipment
2150.137	Distribution Dispatch Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2150	Machinery and equipment
2150.138	Technical Services Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2150	Machinery and equipment
2150.139	Other Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2150	Machinery and equipment
2150.14	Machinery and equipment: Electricity Regulated Activity, Distribution (Supply)	2150	Machinery and equipment
2150.15	Machinery and equipment: Electricity Regulated Activity, Generation	2150	Machinery and equipment
2150.151	Machinery and equipment: Electricity Regulated Activity, Generation: Hydraulic Power Plants (HPP)	2150	Machinery and equipment
2150.1511	Water wheels, turbines & generators	2150	Machinery and equipment
2150.1512	Accessory electric equipment.	2150	Machinery and equipment
2150.1519	Miscellaneous power plant equipment.	2150	Machinery and equipment
2150.152	Machinery and equipment: Electricity Regulated Activity, Generation: Steam Power Plants (Steam only)	2150	Machinery and equipment
2150.1521	Boiler plant equipment.	2150	Machinery and equipment
2150.1522	Turbine Equipment	2150	Machinery and equipment
2150.1523	Generator (Steam Turbine)	2150	Machinery and equipment
2150.1524	Accessory electric equipment	2150	Machinery and equipment
2150.1529	Miscellaneous power plant equipment	2150	Machinery and equipment
2150.153	Machinery and equipment: Electricity Regulated Activity, Generation: Co-Generation Power Plants (Steam only for Electricity and Steam)	2150	Machinery and equipment
2150.1531	Boiler plant equipment.	2150	Machinery and equipment
2150.1532	Turbine Equipment	2150	Machinery and equipment
2150.1533	Generator (Steam Turbine)	2150	Machinery and equipment
2150.1534	Accessory electric equipment.	2150	Machinery and equipment
2150.1535	Heating Network Equipment	2150	Machinery and equipment
2150.1539	Miscellaneous power plant equipment	2150	Machinery and equipment
2150.154	Machinery and equipment: Electricity Regulated Activity, Generation: Gas Power Plants (Gas only)	2150	Machinery and equipment
2150.1541	Fuel holders, producers, and accessories	2150	Machinery and equipment
2150.1542	Prime movers	2150	Machinery and equipment
2150.1543	Generators	2150	Machinery and equipment
2150.1544	Accessory electric equipment.	2150	Machinery and equipment
2150.1549	Miscellaneous power plant equipment.	2150	Machinery and equipment
2150.155	Machinery and equipment: Electricity Regulated Activity, Generation: Combined Cycle Power Plants (Gas and Steam)	2150	Machinery and equipment
2150.1551	Boiler plant equipment	2150	Machinery and equipment
2150.1552	Fuel holders, producers, and accessories	2150	Machinery and equipment
2150.1553	Prime movers	2150	Machinery and equipment
2150.1554	Steam Turbine	2150	Machinery and equipment
2150.1555	Generators (Prime Mover)	2150	Machinery and equipment
2150.1556	Generators (Steam Turbine)	2150	Machinery and equipment
2150.1557	Accessory electric equipment.	2150	Machinery and equipment
2150.1559	Miscellaneous power plant equipment.	2150	Machinery and equipment
2150.158	Machinery and equipment: Electricity Regulated Activity, Generation: Technical Services	2150	Machinery and equipment

2150.159	Machinery and equipment: Electricity Regulated Activity, Generation: Administration	2150	Machinery and equipment
2150.19	Machinery and equipment: Electricity Regulated Activity, Other	2150	Machinery and equipment
2150.9	Machinery and equipment: Non-Regulated Activity	2150	Machinery and equipment
2155	Transferring assets	Remark 1	Remark 1
2155.1	Transferring assets: Electricity Regulated Activity	Remark 1	Remark 1
2155.11	Transferring assets: Electricity Regulated Activity, Dispatch	Remark 1	Remark 1
2155.12	Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2155.121	500 kV Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2155.1211	500 kV Transmission HVL	Remark 1	Remark 1
2155.1212	500 kV Transmission Optic Cables	Remark 1	Remark 1
2155.1213	500 kV Transmission Other Communication Lines	Remark 1	Remark 1
2155.1219	500 kV Other Transmission assets	Remark 1	Remark 1
2155.122	400 kV Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2155.1221	400 kV Transmission HVL	Remark 1	Remark 1
2155.1222	400 kV Transmission Optic Cables	Remark 1	Remark 1
2155.1223	400 kV Transmission Other Communication Lines	Remark 1	Remark 1
2155.1229	400 kV Other Transmission assets	Remark 1	Remark 1
2155.123	330 kV Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2155.1231	330 kV Transmission HVL	Remark 1	Remark 1
2155.1232	330 kV Transmission Optic Cables	Remark 1	Remark 1
2155.1233	330 kV Transmission Other Communication Lines	Remark 1	Remark 1
2155.1239	330 kV Other Transmission assets	Remark 1	Remark 1
2155.124	220 kV Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2155.1241	220 kV Transmission HVL	Remark 1	Remark 1
2155.1242	220 kV Transmission Optic Cables	Remark 1	Remark 1
2155.1243	220 kV Transmission Other Communication Lines	Remark 1	Remark 1
2155.1249	220 kV Other Transmission assets	Remark 1	Remark 1
2155.125	110 kV Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2155.1251	110 kV Transmission HVL	Remark 1	Remark 1
2155.1252	110 kV Transmission Optic Cables	Remark 1	Remark 1
2155.1253	110 kV Transmission Other Communication Lines	Remark 1	Remark 1
2155.1259	110 kV Other Transmission assets	Remark 1	Remark 1
2155.126	35 kV Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2155.1261	35 kV Transmission HVL	Remark 1	Remark 1
2155.1262	35 kV Transmission Optic Cables	Remark 1	Remark 1
2155.1263	35 kV Transmission Other Communication Lines	Remark 1	Remark 1
2155.1269	35 kV Other Transmission assets	Remark 1	Remark 1
2155.127	6/10 and below kV Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2155.1271	6/10 and below kV Transmission HVL	Remark 1	Remark 1
2155.1272	6/10 and below kV Transmission Optic Cables	Remark 1	Remark 1
2155.1273	6/10 and below kV Transmission Other Communication Lines	Remark 1	Remark 1
2155.1279	6/10 and below kV Other Transmission assets	Remark 1	Remark 1

2155.128	Technical Services Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2155.129	Other Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2155.13	Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2155.131	110 kV Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2155.1311	110 kV Distribution (Network) OHL	Remark 1	Remark 1
2155.1312	110 kV Distribution (Network) Cable Lines	Remark 1	Remark 1
2155.1313	110 kV Distribution (Network) Optic Cables	Remark 1	Remark 1
2155.1314	110 kV Distribution (Network) Other Communication Lines	Remark 1	Remark 1
2155.1319	110 kV Other Distribution (Network) assets	Remark 1	Remark 1
2155.132	35 kV Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2155.1321	35 kV Distribution (Network) OHL	Remark 1	Remark 1
2155.1322	35 kV Distribution (Network) Cable Lines	Remark 1	Remark 1
2155.1323	35 kV Distribution (Network) Optic Cables	Remark 1	Remark 1
2155.1324	35 kV Distribution (Network) Other Communication Lines	Remark 1	Remark 1
2155.1329	35 kV Other Distribution (Network) assets	Remark 1	Remark 1
2155.133	10 kV Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2155.1331	10 kV Distribution (Network) OHL	Remark 1	Remark 1
2155.1332	10 kV Distribution (Network) Cable Lines	Remark 1	Remark 1
2155.1333	10 kV Distribution (Network) Optic Cables	Remark 1	Remark 1
2155.1334	10 kV Distribution (Network) Other Communication Lines	Remark 1	Remark 1
2155.1339	10 kV Other Distribution (Network) assets	Remark 1	Remark 1
2155.134	6 kV Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2155.1341	6 kV Distribution (Network) OHL	Remark 1	Remark 1
2155.1342	6 kV Distribution (Network) Cable Lines	Remark 1	Remark 1
2155.1343	6 kV Distribution (Network) Optic Cables	Remark 1	Remark 1
2155.1344	6 kV Distribution (Network) Other Communication Lines	Remark 1	Remark 1
2155.1349	6 kV Other Distribution (Network) assets	Remark 1	Remark 1
2155.135	220/380 V Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2155.1351	220/380 V Distribution (Network) OHL	Remark 1	Remark 1
2155.1352	220/380 V Distribution (Network) Cable Lines	Remark 1	Remark 1
2155.1353	220/380 V Distribution (Network) Optic Cables	Remark 1	Remark 1
2155.1354	220/380 V Distribution (Network) Other Communication Lines	Remark 1	Remark 1
2155.1359	220/380 V Distribution (Network) Other Distribution (Network) assets	Remark 1	Remark 1
2155.137	Distribution Dispatch Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2155.1371	Distribution (Network) Dispatch: OHL	Remark 1	Remark 1
2155.1372	Distribution (Network) Dispatch: Cable Lines	Remark 1	Remark 1
2155.1373	Distribution (Network) Dispatch: Optic Cables	Remark 1	Remark 1
2155.1374	Distribution (Network) Dispatch: Other Communication Lines	Remark 1	Remark 1
2155.1379	Distribution (Network) Dispatch: Other Distribution (Network) assets	Remark 1	Remark 1

2155.138	Technical Services Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2155.139	Other Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2155.14	Transferring assets: Electricity Regulated Activity, Distribution (Supply)	Remark 1	Remark 1
2155.15	Transferring assets: Electricity Regulated Activity, Generation	Remark 1	Remark 1
2155.151	Transferring assets: Electricity Regulated Activity, Generation: Hydraulic Power Plants (HPP)	Remark 1	Remark 1
2155.152	Transferring assets: Electricity Regulated Activity, Generation: Steam Power Plants (Steam only)	Remark 1	Remark 1
2155.153	Transferring assets: Electricity Regulated Activity, Generation: Co-Generation Power Plants (Steam only for Electricity and Steam)	Remark 1	Remark 1
2155.154	Transferring assets: Electricity Regulated Activity, Generation: Gas Power Plants (Gas only)	Remark 1	Remark 1
2155.155	Transferring assets: Electricity Regulated Activity, Generation: Combined Cycle Power Plants (Gas and Steam)	Remark 1	Remark 1
2155.158	Transferring assets: Electricity Regulated Activity, Generation: Technical Services	Remark 1	Remark 1
2155.159	Transferring assets: Electricity Regulated Activity, Generation: Administration	Remark 1	Remark 1
2155.19	Transferring assets: Electricity Regulated Activity, Other	Remark 1	Remark 1
2155.9	Transferring assets: Non-Regulated Activity	Remark 1	Remark 1
2157	Contribution and Grants	Remark 1	Remark 1
2157.1	Contribution and Grants: Electricity Regulated Activity	Remark 1	Remark 1
2157.11	Contribution and Grants: Electricity Regulated Activity, Dispatch	Remark 1	Remark 1
2157.111	Dispatch assets financed by third parties	Remark 1	Remark 1
2157.1111	Dispatch Assets financed by third parties: Initial Value (Value paid by third parties)	Remark 1	Remark 1
2157.1112	Dispatch Assets financed by third parties: Initial Value (Value paid by customers)	Remark 1	Remark 1
2157.1113	Dispatch Assets financed by third parties: Initial Value (Value paid by company)	Remark 1	Remark 1
2157.1114	Dispatch Assets financed by third parties: Overhaul, Renovation, and other upgrades	Remark 1	Remark 1
2157.12	Contribution and Grants: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2157.121	Transmission assets financed by third parties	Remark 1	Remark 1
2157.1211	Transmission Assets financed by third parties: Initial Value (Value paid by third parties)	Remark 1	Remark 1
2157.1212	Transmission Assets financed by third parties: Initial Value (Value paid by customers)	Remark 1	Remark 1
2157.1213	Transmission Assets financed by third parties: Initial Value (Value paid by company)	Remark 1	Remark 1
2157.1214	Transmission Assets financed by third parties: Overhaul, Renovation, and other upgrades	Remark 1	Remark 1
2157.13	Contribution and Grants: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2157.131	Distribution (Network) assets financed by third parties	Remark 1	Remark 1

2157.1311	Distribution (Network) Assets financed by third parties: Initial Value (Value paid by third parties)	Remark 1	Remark 1
2157.1312	Distribution (Network) Assets financed by third parties: Initial Value (Value paid by customers)	Remark 1	Remark 1
2157.1313	Distribution (Network) Assets financed by third parties: Initial Value (Value paid by company)	Remark 1	Remark 1
2157.1314	Distribution (Network) Assets financed by third parties: Overhaul, Renovation, and other upgrades	Remark 1	Remark 1
2157.132	Distribution (Network) Connection Assets financed by customers	Remark 1	Remark 1
2157.1321	Distribution (Network) Connection Assets financed by customers: Initial Value (Value paid by customers)	Remark 1	Remark 1
2157.1322	Distribution (Network) Connection Assets financed by customers: Initial Value (Value paid by company)	Remark 1	Remark 1
2157.1323	Distribution (Network) Connection Assets financed by customers: Overhaul, Renovation, and other Capital Repair	Remark 1	Remark 1
2157.14	Contribution and Grants: Electricity Regulated Activity, Distribution (Supply)	Remark 1	Remark 1
2157.141	Distribution (Supply) assets financed by third parties	Remark 1	Remark 1
2157.1411	Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by third parties)	Remark 1	Remark 1
2157.1412	Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by customers)	Remark 1	Remark 1
2157.1413	Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by company)	Remark 1	Remark 1
2157.1414	Distribution (Supply) Assets financed by third parties: Overhaul, Renovation, and other upgrades	Remark 1	Remark 1
2157.15	Contribution and Grants: Electricity Regulated Activity, Generation	Remark 1	Remark 1
2157.151	Generation assets financed by third parties	Remark 1	Remark 1
2157.1511	Generation Assets financed by third parties: Initial Value (Value paid by third parties)	Remark 1	Remark 1
2157.1512	Generation Assets financed by third parties: Initial Value (Value paid by customers)	Remark 1	Remark 1
2157.1513	Generation Assets financed by third parties: Initial Value (Value paid by company)	Remark 1	Remark 1
2157.1514	Generation Assets financed by third parties: Overhaul, Renovation, and other upgrades	Remark 1	Remark 1
2157.19	Contribution and Grants: Electricity Regulated Activity, Other	Remark 1	Remark 1
2157.9	Contribution and Grants: Non-Regulated Activity	Remark 1	Remark 1
2160	Office equipment	2160	Office equipment
2160.1	Office equipment: Electricity Regulated Activity	2160	Office equipment
2160.11	Office equipment: Electricity Regulated Activity, Dispatch	2160	Office equipment
2160.111	Office equipment: Electricity Regulated Activity, Dispatch, Computers and peripheral equipment	2160	Office equipment
2160.112	Office equipment: Electricity Regulated Activity, Dispatch, Communication equipment and devices	2160	Office equipment
2160.119	Office equipment: Electricity Regulated Activity, Dispatch, Other	2160	Office equipment
2160.12	Office equipment: Electricity Regulated Activity, Transmission	2160	Office equipment

2160.121	Office equipment: Electricity Regulated Activity, Transmission, Computers and peripheral equipment	2160	Office equipment
2160.122	Office equipment: Electricity Regulated Activity, Transmission, Communication equipment and devices	2160	Office equipment
2160.129	Office equipment: Electricity Regulated Activity, Transmission, Other	2160	Office equipment
2160.13	Office equipment: Electricity Regulated Activity, Distribution (Network)	2160	Office equipment
2160.131	Office equipment: Electricity Regulated Activity, Distribution (Network), Computers and peripheral equipment	2160	Office equipment
2160.132	Office equipment: Electricity Regulated Activity, Distribution (Network), Communication equipment and devices	2160	Office equipment
2160.139	Office equipment: Electricity Regulated Activity, Distribution (Network), Other	2160	Office equipment
2160.14	Office equipment: Electricity Regulated Activity, Distribution (Supply)	2160	Office equipment
2160.141	Office equipment: Electricity Regulated Activity, Distribution (Supply), Computers and peripheral equipment	2160	Office equipment
2160.142	Office equipment: Electricity Regulated Activity, Distribution (Supply), Communication equipment and devices	2160	Office equipment
2160.149	Office equipment: Electricity Regulated Activity, Distribution (Supply), Other	2160	Office equipment
2160.15	Office equipment: Electricity Regulated Activity, Generation	2160	Office equipment
2160.151	Office equipment: Electricity Regulated Activity, Generation, Computers and peripheral equipment	2160	Office equipment
2160.152	Office equipment: Electricity Regulated Activity, Generation, Communication equipment and devices	2160	Office equipment
2160.159	Office equipment: Electricity Regulated Activity, Generation, Other	2160	Office equipment
2160.19	Office equipment: Electricity Regulated Activity, Other	2160	Office equipment
2160.9	Office equipment: Non-Regulated Activity	2160	Office equipment
2170	Furniture and fixtures	2170	Furniture and fixtures
2170.1	Furniture and fixtures: Electricity Regulated Activity	2170	Furniture and fixtures
2170.11	Furniture and fixtures: Electricity Regulated Activity, Dispatch	2170	Furniture and fixtures
2170.12	Furniture and fixtures: Electricity Regulated Activity, Transmission	2170	Furniture and fixtures
2170.13	Furniture and fixtures: Electricity Regulated Activity, Distribution (Network)	2170	Furniture and fixtures
2170.14	Furniture and fixtures: Electricity Regulated Activity, Distribution (Supply)	2170	Furniture and fixtures
2170.15	Furniture and fixtures: Electricity Regulated Activity, Generation	2170	Furniture and fixtures
2170.19	Furniture and fixtures: Electricity Regulated Activity, Other	2170	Furniture and fixtures
2170.9	Furniture and fixtures used for Non-Regulated Activity	2170	Furniture and fixtures
2180	Vehicles (Transportation Means and Power operated Equipment)	2180	Vehicles

2180.1	Vehicles: Electricity Regulated Activity	2180	Vehicles
2180.11	Vehicles: Electricity Regulated Activity, Dispatch	2180	Vehicles
2180.111	Passenger Vehicles: Electricity Regulated Activity, Dispatch	2180	Vehicles
2180.112	Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Dispatch	2180	Vehicles
2180.113	Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Dispatch	2180	Vehicles
2180.119	Other Vehicles: Electricity Regulated Activity, Dispatch	2180	Vehicles
2180.12	Vehicles: Electricity Regulated Activity, Transmission	2180	Vehicles
2180.121	Passenger Vehicles: Electricity Regulated Activity, Transmission	2180	Vehicles
2180.122	Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Transmission	2180	Vehicles
2180.123	Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Transmission	2180	Vehicles
2180.129	Other Vehicles: Electricity Regulated Activity, Transmission	2180	Vehicles
2180.13	Vehicles: Electricity Regulated Activity, Distribution (Network)	2180	Vehicles
2180.131	Passenger Vehicles: Electricity Regulated Activity, Distribution (Network)	2180	Vehicles
2180.132	Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Distribution (Network)	2180	Vehicles
2180.133	Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Distribution (Network)	2180	Vehicles
2180.139	Other Vehicles: Electricity Regulated Activity, Distribution (Network)	2180	Vehicles
2180.14	Vehicles: Electricity Regulated Activity, Distribution (Supply)	2180	Vehicles
2180.15	Vehicles: Electricity Regulated Activity, Generation	2180	Vehicles
2180.151	Passenger Vehicles: Electricity Regulated Activity, Generation	2180	Vehicles
2180.152	Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Generation	2180	Vehicles
2180.153	Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Generation	2180	Vehicles
2180.159	Other Vehicles: Electricity Regulated Activity, Generation	2180	Vehicles
2180.19	Vehicles: Electricity Regulated Activity, Other	2180	Vehicles
2180.9	Vehicles used for Non-Regulated Activity	2180	Vehicles
2185	Instruments and Other Long Term Tangible Assets in Operation	Remark 1	Remark 1
2185.1	Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity	Remark 1	Remark 1
2185.11	Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Dispatch	Remark 1	Remark 1
2185.12	Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Transmission	Remark 1	Remark 1

2185.13	Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2185.14	Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Distribution (Supply)	Remark 1	Remark 1
2185.15	Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Generation	Remark 1	Remark 1
2185.19	Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Other	Remark 1	Remark 1
2185.9	Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity	Remark 1	Remark 1
2190	Leasehold Improvement	2190	Leasehold improvements
2190.1	Leasehold Improvement: Electricity Regulated Activity	2190	Leasehold improvements
2190.11	Leasehold Improvement: Electricity Regulated Activity, Dispatch	2190	Leasehold improvements
2190.12	Leasehold Improvement: Electricity Regulated Activity, Transmission	2190	Leasehold improvements
2190.13	Leasehold Improvement: Electricity Regulated Activity, Distribution (Network)	2190	Leasehold improvements
2190.14	Leasehold Improvement: Electricity Regulated Activity, Distribution (Supply)	2190	Leasehold improvements
2190.15	Leasehold Improvement: Electricity Regulated Activity, Generation	2190	Leasehold improvements
2190.19	Leasehold Improvement: Electricity Regulated Activity, Other	2190	Leasehold improvements
2190.9	Leasehold Improvement: Non-Regulated Activity	2190	Leasehold improvements
2195	Long Term Tangible Assets Not in Operation (in warehouse)	Remark 1	Remark 1
2195.1	Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity	Remark 1	Remark 1
2195.11	Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Dispatch	Remark 1	Remark 1
2195.12	Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2195.13	Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2195.14	Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Distribution (Supply)	Remark 1	Remark 1
2195.15	Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Generation	Remark 1	Remark 1
2195.19	Long Term Tangible Assets Not in Operation (in warehouse): Electricity Regulated Activity, Other	Remark 1	Remark 1
2195.9	Long Term Tangible Assets Not in Operation (in warehouse): Non-Regulated Activity	Remark 1	Remark 1
2200	Depreciation of Fixed Assets	2200	Accumulated depreciation - Fixed Assets
2230	Accumulated Depreciation of Buildings	2230	Accumulated depreciation - buildings
2230.1	Accumulated Depreciation of Building: Electricity Regulated Activity	2230	Accumulated depreciation - buildings
2230.11	Accumulated Depreciation of Building: Electricity Regulated Activity, Dispatch	2230	Accumulated depreciation - buildings

2230.12	Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission	2230	Accumulated depreciation - buildings
2230.121	Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 500 kV	2230	Accumulated depreciation - buildings
2230.122	Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 400 kV	2230	Accumulated depreciation - buildings
2230.123	Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 330 kV	2230	Accumulated depreciation - buildings
2230.124	Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 220 kV	2230	Accumulated depreciation - buildings
2230.125	Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 110 kV	2230	Accumulated depreciation - buildings
2230.126	Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 35 kV	2230	Accumulated depreciation - buildings
2230.127	Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission of 6/10 and below kV	2230	Accumulated depreciation - buildings
2230.128	Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission Technical Services	2230	Accumulated depreciation - buildings
2230.129	Accumulated Depreciation of Building: Electricity Regulated Activity, Transmission Administration	2230	Accumulated depreciation - buildings
2230.13	Accumulated Depreciation of Building: Electricity Regulated Activity, Distribution (Network)	2230	Accumulated depreciation - buildings
2230.131	Accumulated Depreciation of Building: Electricity Regulated Activity, Distribution (Network) of 110 kV	2230	Accumulated depreciation - buildings
2230.132	Accumulated Depreciation of Building: Electricity Regulated Activity, Distribution (Network) of 35 kV	2230	Accumulated depreciation - buildings
2230.133	Accumulated Depreciation of Building: Electricity Regulated Activity, Distribution (Network) of 10 kV	2230	Accumulated depreciation - buildings
2230.134	Accumulated Depreciation of Building: Electricity Regulated Activity, Distribution (Network) of 6 kV	2230	Accumulated depreciation - buildings
2230.135	Accumulated Depreciation of Building: Electricity Regulated Activity, Distribution (Network) of 220/380 V	2230	Accumulated depreciation - buildings
2230.137	Accumulated Depreciation of Building: Electricity Regulated Activity, Distribution (Network) Dispatch	2230	Accumulated depreciation - buildings
2230.138	Accumulated Depreciation of Building: Electricity Regulated Activity, Distribution (Network) Technical Services	2230	Accumulated depreciation - buildings
2230.139	Accumulated Depreciation of Building: Electricity Regulated Activity, Distribution (Network) Administration	2230	Accumulated depreciation - buildings
2230.14	Accumulated Depreciation of Building: Electricity Regulated Activity, Distribution (Supply)	2230	Accumulated depreciation - buildings
2230.15	Accumulated Depreciation of Building: Electricity Regulated Activity, Generation	2230	Accumulated depreciation - buildings
2230.151	Accumulated Depreciation of Building: Electricity Regulated Activity, Generation: Hydraulic Power Plants (HPP)	2230	Accumulated depreciation - buildings
2230.152	Accumulated Depreciation of Building: Electricity Regulated Activity, Generation: Steam Power Plants (Steam only)	2230	Accumulated depreciation - buildings

2230.153	Accumulated Depreciation of Building: Electricity Regulated Activity, Generation: Co-Generation Power Plants (Steam only for Electricity and Steam)	2230	Accumulated depreciation - buildings
2230.154	Accumulated Depreciation of Building: Electricity Regulated Activity, Generation: Gas Power Plants (Gas only)	2230	Accumulated depreciation - buildings
2230.155	Accumulated Depreciation of Building: Electricity Regulated Activity, Generation: Combined Cycle Power Plants (Gas and Steam)	2230	Accumulated depreciation - buildings
2230.158	Accumulated Depreciation of Building: Electricity Regulated Activity, Generation: Technical Services	2230	Accumulated depreciation - buildings
2230.159	Accumulated Depreciation of Building: Electricity Regulated Activity, Generation: Administration	2230	Accumulated depreciation - buildings
2230.19	Accumulated Depreciation of Building: Electricity Regulated Activity, Other	2230	Accumulated depreciation - buildings
2230.9	Accumulated Depreciation of Buildings: Non-Regulated Activity	2230	Accumulated depreciation - buildings
2240	Accumulated Depreciation of Constructions	2240	Accumulated depreciation - equipment
2240.1	Accumulated Depreciation of Constructions: Electricity Regulated Activity	2240	Accumulated depreciation - equipment
2240.11	Accumulated Depreciation of Constructions: Electricity Regulated Activity, Dispatch	2240	Accumulated depreciation - equipment
2240.12	Accumulated Depreciation of Constructions: Electricity Regulated Activity, Transmission	2240	Accumulated depreciation - equipment
2240.121	Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 500 kV	2240	Accumulated depreciation - equipment
2240.122	Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 400 kV	2240	Accumulated depreciation - equipment
2240.123	Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 330 kV	2240	Accumulated depreciation - equipment
2240.124	Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 220 kV	2240	Accumulated depreciation - equipment
2240.125	Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 110 kV	2240	Accumulated depreciation - equipment
2240.126	Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 35 kV	2240	Accumulated depreciation - equipment
2240.127	Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission of 6/10 and below kV	2240	Accumulated depreciation - equipment
2240.128	Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission Technical Services	2240	Accumulated depreciation - equipment
2240.129	Accumulated Depreciation of Construction: Electricity Regulated Activity, Transmission Administration	2240	Accumulated depreciation - equipment
2240.13	Accumulated Depreciation of Constructions: Electricity Regulated Activity, Distribution (Network)	2240	Accumulated depreciation - equipment
2240.131	Accumulated Depreciation of Construction: Electricity Regulated Activity, Distribution (Network) of 110 kV	2240	Accumulated depreciation - equipment

2240.132	Accumulated Depreciation of Construction: Electricity Regulated Activity, Distribution (Network) of 35 kV	2240	Accumulated depreciation - equipment
2240.133	Accumulated Depreciation of Construction: Electricity Regulated Activity, Distribution (Network) of 10 kV	2240	Accumulated depreciation - equipment
2240.134	Accumulated Depreciation of Construction: Electricity Regulated Activity, Distribution (Network) of 6 kV	2240	Accumulated depreciation - equipment
2240.135	Accumulated Depreciation of Construction: Electricity Regulated Activity, Distribution (Network) of 220/380 V	2240	Accumulated depreciation - equipment
2240.137	Accumulated Depreciation of Construction: Electricity Regulated Activity, Distribution (Network) Dispatch	2240	Accumulated depreciation - equipment
2240.138	Accumulated Depreciation of Construction: Electricity Regulated Activity, Distribution (Network) Technical Services	2240	Accumulated depreciation - equipment
2240.139	Accumulated Depreciation of Construction: Electricity Regulated Activity, Distribution (Network) Administration	2240	Accumulated depreciation - equipment
2240.14	Accumulated Depreciation of Constructions: Electricity Regulated Activity, Distribution (Supply)	2240	Accumulated depreciation - equipment
2240.15	Accumulated Depreciation of Constructions: Electricity Regulated Activity, Generation	2240	Accumulated depreciation - equipment
2240.151	Accumulated Depreciation of Construction: Electricity Regulated Activity, Generation: Hydraulic Power Plants (HPP)	2240	Accumulated depreciation - equipment
2240.1511	Accumulated Depreciation of Reservoirs, dams, and waterways.	2240	Accumulated depreciation - equipment
2240.1512	Accumulated Depreciation of Roads, railroads and bridges.	2240	Accumulated depreciation - equipment
2240.1519	Accumulated Depreciation of Other constructions	2240	Accumulated depreciation - equipment
2240.152	Accumulated Depreciation of Construction: Electricity Regulated Activity, Generation: Steam Power Plants (Steam only)	2240	Accumulated depreciation - equipment
2240.153	Accumulated Depreciation of Construction: Electricity Regulated Activity, Generation: Co-Generation Power Plants (Steam only for Electricity and Steam)	2240	Accumulated depreciation - equipment
2240.154	Accumulated Depreciation of Construction: Electricity Regulated Activity, Generation: Gas Power Plants (Gas only)	2240	Accumulated depreciation - equipment
2240.155	Accumulated Depreciation of Construction: Electricity Regulated Activity, Generation: Combined Cycle Power Plants (Gas and Steam)	2240	Accumulated depreciation - equipment
2240.158	Accumulated Depreciation of Construction: Electricity Regulated Activity, Generation: Technical Services	2240	Accumulated depreciation - equipment
2240.159	Accumulated Depreciation of Construction: Electricity Regulated Activity, Generation: Administration	2240	Accumulated depreciation - equipment
2240.19	Accumulated Depreciation of Constructions: Electricity Regulated Activity, Other	2240	Accumulated depreciation - equipment
2240.9	Accumulated Depreciation of Constructions: Non-Regulated Activity	2240	Accumulated depreciation - equipment
2250	Accumulated Depreciation of Machinery and equipment	2250	Accumulated depreciation - machinery

2250.1	Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity	2250	Accumulated depreciation - machinery
2250.11	Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Dispatch	2250	Accumulated depreciation - machinery
2250.12	Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Transmission	2250	Accumulated depreciation - machinery
2250.121	Accumulated Depreciation of 500 kV Machinery and equipment: Electricity Regulated Activity, Transmission	2250	Accumulated depreciation - machinery
2250.1211	Accumulated Depreciation of 500 kV Transmission Substation Equipment	2250	Accumulated depreciation - machinery
2250.1212	Accumulated Depreciation of 500 kV Transmission Automation and Relay Protection	2250	Accumulated depreciation - machinery
2250.1213	Accumulated Depreciation of 500 kV Transmission Metering	2250	Accumulated depreciation - machinery
2250.1214	Accumulated Depreciation of 500 kV Transmission Optic Communication	2250	Accumulated depreciation - machinery
2250.1215	Accumulated Depreciation of 500 kV Transmission Other Communication	2250	Accumulated depreciation - machinery
2250.1219	Accumulated Depreciation of 500 kV Transmission Other	2250	Accumulated depreciation - machinery
2250.122	Accumulated Depreciation of 400 kV Machinery and equipment: Electricity Regulated Activity, Transmission	2250	Accumulated depreciation - machinery
2250.1221	Accumulated Depreciation of 400 kV Transmission Substation Equipment	2250	Accumulated depreciation - machinery
2250.1222	Accumulated Depreciation of 400 kV Transmission Automation and Relay Protection	2250	Accumulated depreciation - machinery
2250.1223	Accumulated Depreciation of 400 kV Transmission Metering	2250	Accumulated depreciation - machinery
2250.1224	Accumulated Depreciation of 400 kV Transmission Optic Communication	2250	Accumulated depreciation - machinery
2250.1225	Accumulated Depreciation of 400 kV Transmission Other Communication	2250	Accumulated depreciation - machinery
2250.1229	Accumulated Depreciation of 400 kV Transmission Other	2250	Accumulated depreciation - machinery
2250.123	Accumulated Depreciation of 330 kV Machinery and equipment: Electricity Regulated Activity, Transmission	2250	Accumulated depreciation - machinery
2250.1231	Accumulated Depreciation of 330 kV Transmission Substation Equipment	2250	Accumulated depreciation - machinery
2250.1232	Accumulated Depreciation of 330 kV Transmission Automation and Relay Protection	2250	Accumulated depreciation - machinery
2250.1233	Accumulated Depreciation of 330 kV Transmission Metering	2250	Accumulated depreciation - machinery
2250.1234	Accumulated Depreciation of 330 kV Transmission Optic Communication	2250	Accumulated depreciation - machinery
2250.1235	Accumulated Depreciation of 330 kV Transmission Other Communication	2250	Accumulated depreciation - machinery
2250.1239	Accumulated Depreciation of 330 kV Transmission Other	2250	Accumulated depreciation - machinery
2250.124	Accumulated Depreciation of 220 kV Machinery and equipment: Electricity Regulated Activity, Transmission	2250	Accumulated depreciation - machinery
2250.1241	Accumulated Depreciation of 220 kV Transmission Substation Equipment	2250	Accumulated depreciation - machinery

2250.1242	Accumulated Depreciation of 220 kV Transmission Automation and Relay Protection	2250	Accumulated depreciation - machinery
2250.1243	Accumulated Depreciation of 220 kV Transmission Metering	2250	Accumulated depreciation - machinery
2250.1244	Accumulated Depreciation of 220 kV Transmission Optic Communication	2250	Accumulated depreciation - machinery
2250.1245	Accumulated Depreciation of 220 kV Transmission Other Communication	2250	Accumulated depreciation - machinery
2250.1249	Accumulated Depreciation of 220 kV Transmission Other	2250	Accumulated depreciation - machinery
2250.125	Accumulated Depreciation of 110 kV Machinery and equipment: Electricity Regulated Activity, Transmission	2250	Accumulated depreciation - machinery
2250.1251	Accumulated Depreciation of 110 kV Transmission Substation Equipment	2250	Accumulated depreciation - machinery
2250.1252	Accumulated Depreciation of 110 kV Transmission Automation and Relay Protection	2250	Accumulated depreciation - machinery
2250.1253	Accumulated Depreciation of 110 kV Transmission Metering	2250	Accumulated depreciation - machinery
2250.1254	Accumulated Depreciation of 110 kV Transmission Optic Communication	2250	Accumulated depreciation - machinery
2250.1255	Accumulated Depreciation of 110 kV Transmission Other Communication	2250	Accumulated depreciation - machinery
2250.1259	Accumulated Depreciation of 110 kV Transmission Other	2250	Accumulated depreciation - machinery
2250.126	Accumulated Depreciation of 35 kV Machinery and equipment: Electricity Regulated Activity, Transmission	2250	Accumulated depreciation - machinery
2250.1261	Accumulated Depreciation of 35 kV Transmission Substation Equipment	2250	Accumulated depreciation - machinery
2250.1262	Accumulated Depreciation of 35 kV Transmission Automation and Relay Protection	2250	Accumulated depreciation - machinery
2250.1263	Accumulated Depreciation of 35 kV Transmission Metering	2250	Accumulated depreciation - machinery
2250.1264	Accumulated Depreciation of 35 kV Transmission Optic Communication	2250	Accumulated depreciation - machinery
2250.1265	Accumulated Depreciation of 35 kV Transmission Other Communication	2250	Accumulated depreciation - machinery
2250.1269	Accumulated Depreciation of 35 kV Transmission Other	2250	Accumulated depreciation - machinery
2250.127	Accumulated Depreciation of 6/10 and below kV Machinery and equipment: Electricity Regulated Activity, Transmission	2250	Accumulated depreciation - machinery
2250.1271	Accumulated Depreciation of 6/10 and below kV Transmission Substation Equipment	2250	Accumulated depreciation - machinery
2250.1272	Accumulated Depreciation of 6/10 and below kV Transmission Automation and Relay Protection	2250	Accumulated depreciation - machinery
2250.1273	Accumulated Depreciation of 6/10 and below kV Transmission Metering	2250	Accumulated depreciation - machinery
2250.1274	Accumulated Depreciation of 6/10 and below kV Transmission Optic Communication	2250	Accumulated depreciation - machinery
2250.1275	Accumulated Depreciation of 6/10 and below kV Transmission Other Communication	2250	Accumulated depreciation - machinery
2250.1279	Accumulated Depreciation of 6/10 and below kV Transmission Other	2250	Accumulated depreciation - machinery
2250.128	Accumulated Depreciation of Technical Services Machinery and equipment: Electricity Regulated Activity, Transmission	2250	Accumulated depreciation - machinery

2250.129	Accumulated Depreciation of Other Machinery and equipment: Electricity Regulated Activity, Transmission	2250	Accumulated depreciation - machinery
2250.13	Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2250	Accumulated depreciation - machinery
2250.131	Accumulated Depreciation of 110 kV Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2250	Accumulated depreciation - machinery
2250.1311	Accumulated Depreciation of 110 kV Distribution (Network) Substation equipment	2250	Accumulated depreciation - machinery
2250.1312	Accumulated Depreciation of 110 kV Distribution (Network) Automation and Relay Protection	2250	Accumulated depreciation - machinery
2250.1313	Accumulated Depreciation of 110 kV Distribution (Network) Metering	2250	Accumulated depreciation - machinery
2250.1314	Accumulated Depreciation of 110 kV Distribution (Network) Optic Communication	2250	Accumulated depreciation - machinery
2250.1315	Accumulated Depreciation of 110 kV Distribution (Network) Other Communication	2250	Accumulated depreciation - machinery
2250.1319	Accumulated Depreciation of 110 kV Distribution (Network) Other	2250	Accumulated depreciation - machinery
2250.132	Accumulated Depreciation of 35 kV Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2250	Accumulated depreciation - machinery
2250.1321	Accumulated Depreciation of 35 kV Distribution (Network) Substation equipment	2250	Accumulated depreciation - machinery
2250.1322	Accumulated Depreciation of 35 kV Distribution (Network) Automation and Relay Protection	2250	Accumulated depreciation - machinery
2250.1323	Accumulated Depreciation of 35 kV Distribution (Network) Metering	2250	Accumulated depreciation - machinery
2250.1324	Accumulated Depreciation of 35 kV Distribution (Network) Optic Communication	2250	Accumulated depreciation - machinery
2250.1325	Accumulated Depreciation of 35 kV Distribution (Network) Other Communication	2250	Accumulated depreciation - machinery
2250.1329	Accumulated Depreciation of 35 kV Distribution (Network) Other	2250	Accumulated depreciation - machinery
2250.133	Accumulated Depreciation of 10 kV Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2250	Accumulated depreciation - machinery
2250.1331	Accumulated Depreciation of 10 kV Distribution (Network) Substation equipment	2250	Accumulated depreciation - machinery
2250.1332	Accumulated Depreciation of 10 kV Distribution (Network) Automation and Relay Protection	2250	Accumulated depreciation - machinery
2250.1333	Accumulated Depreciation of 10 kV Distribution (Network) Metering	2250	Accumulated depreciation - machinery
2250.1334	Accumulated Depreciation of 10 kV Distribution (Network) Optic Communication	2250	Accumulated depreciation - machinery
2250.1335	Accumulated Depreciation of 10 kV Distribution (Network) Other Communication	2250	Accumulated depreciation - machinery
2250.1339	Accumulated Depreciation of 10 kV Distribution (Network) Other	2250	Accumulated depreciation - machinery
2250.134	Accumulated Depreciation of 6 kV Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2250	Accumulated depreciation - machinery
2250.1341	Accumulated Depreciation of 6 kV Distribution (Network) Substation equipment	2250	Accumulated depreciation - machinery
2250.1342	Accumulated Depreciation of 6 kV Distribution (Network) Automation and Relay Protection	2250	Accumulated depreciation - machinery

2250.1343	Accumulated Depreciation of 6 kV Distribution (Network) Metering	2250	Accumulated depreciation - machinery
2250.1344	Accumulated Depreciation of 6 kV Distribution (Network) Optic Communication	2250	Accumulated depreciation - machinery
2250.1345	Accumulated Depreciation of 6 kV Distribution (Network) Other Communication	2250	Accumulated depreciation - machinery
2250.1349	Accumulated Depreciation of 6 kV Distribution (Network) Other	2250	Accumulated depreciation - machinery
2250.135	Accumulated Depreciation of 220/380 V Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2250	Accumulated depreciation - machinery
2250.1351	Accumulated Depreciation of 220/380 V Distribution (Network) Substation equipment	2250	Accumulated depreciation - machinery
2250.1352	Accumulated Depreciation of 220/380 V Distribution (Network) Automation and Relay Protection	2250	Accumulated depreciation - machinery
2250.1353	Accumulated Depreciation of 220/380 V Distribution (Network) Metering	2250	Accumulated depreciation - machinery
2250.1354	Accumulated Depreciation of 220/380 V Distribution (Network) Optic Communication	2250	Accumulated depreciation - machinery
2250.1355	Accumulated Depreciation of 220/380 V Distribution (Network) Other Communication	2250	Accumulated depreciation - machinery
2250.1359	Accumulated Depreciation of 220/380 V Distribution (Network) Other	2250	Accumulated depreciation - machinery
2250.137	Accumulated Depreciation of Distribution Dispatch Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2250	Accumulated depreciation - machinery
2250.138	Accumulated Depreciation of Technical Services Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2250	Accumulated depreciation - machinery
2250.139	Accumulated Depreciation of Other Machinery and equipment: Electricity Regulated Activity, Distribution (Network)	2250	Accumulated depreciation - machinery
2250.14	Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Distribution (Supply)	2250	Accumulated depreciation - machinery
2250.15	Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Generation	2250	Accumulated depreciation - machinery
2250.151	Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Generation: Hydraulic Power Plants (HPP)	2250	Accumulated depreciation - machinery
2250.1511	Accumulated Depreciation of Water wheels, turbines & generators	2250	Accumulated depreciation - machinery
2250.1512	Accumulated Depreciation of Accessory electric equipment.	2250	Accumulated depreciation - machinery
2250.1519	Accumulated Depreciation of Miscellaneous power plant equipment.	2250	Accumulated depreciation - machinery
2250.152	Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Generation: Steam Power Plants (Steam only)	2250	Accumulated depreciation - machinery
2250.1521	Accumulated Depreciation of Boiler plant equipment.	2250	Accumulated depreciation - machinery
2250.1522	Accumulated Depreciation of Turbine Equipment	2250	Accumulated depreciation - machinery
2250.1523	Accumulated Depreciation of Generator (Steam Turbine)	2250	Accumulated depreciation - machinery
2250.1524	Accumulated Depreciation of Accessory electric equipment	2250	Accumulated depreciation - machinery

2250.1529	Accumulated Depreciation of Miscellaneous power plant equipment	2250	Accumulated depreciation - machinery
2250.153	Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Generation: Co-Generation Power Plants (Steam only for Electricity and Steam)	2250	Accumulated depreciation - machinery
2250.1531	Accumulated Depreciation of Boiler plant equipment.	2250	Accumulated depreciation - machinery
2250.1532	Accumulated Depreciation of Turbine Equipment	2250	Accumulated depreciation - machinery
2250.1533	Accumulated Depreciation of Generator (Steam Turbine)	2250	Accumulated depreciation - machinery
2250.1534	Accumulated Depreciation of Accessory electric equipment.	2250	Accumulated depreciation - machinery
2250.1535	Accumulated Depreciation of Heating Network Equipment	2250	Accumulated depreciation - machinery
2250.1539	Accumulated Depreciation of Miscellaneous power plant equipment	2250	Accumulated depreciation - machinery
2250.154	Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Generation: Gas Power Plants (Gas only)	2250	Accumulated depreciation - machinery
2250.1541	Accumulated Depreciation of Fuel holders, producers, and accessories	2250	Accumulated depreciation - machinery
2250.1542	Accumulated Depreciation of Prime movers	2250	Accumulated depreciation - machinery
2250.1543	Accumulated Depreciation of Generators	2250	Accumulated depreciation - machinery
2250.1544	Accumulated Depreciation of Accessory electric equipment.	2250	Accumulated depreciation - machinery
2250.1549	Accumulated Depreciation of Miscellaneous power plant equipment.	2250	Accumulated depreciation - machinery
2250.155	Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Generation: Combined Cycle Power Plants (Gas and Steam)	2250	Accumulated depreciation - machinery
2250.1551	Accumulated Depreciation of Boiler plant equipment	2250	Accumulated depreciation - machinery
2250.1552	Accumulated Depreciation of Fuel holders, producers, and accessories	2250	Accumulated depreciation - machinery
2250.1553	Accumulated Depreciation of Prime movers	2250	Accumulated depreciation - machinery
2250.1554	Accumulated Depreciation of Steam Turbine	2250	Accumulated depreciation - machinery
2250.1555	Accumulated Depreciation of Generators (Prime Mover)	2250	Accumulated depreciation - machinery
2250.1556	Accumulated Depreciation of Generators (Steam Turbine)	2250	Accumulated depreciation - machinery
2250.1557	Accumulated Depreciation of Accessory electric equipment.	2250	Accumulated depreciation - machinery
2250.1559	Accumulated Depreciation of Miscellaneous power plant equipment.	2250	Accumulated depreciation - machinery
2250.158	Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Generation: Technical Services	2250	Accumulated depreciation - machinery
2250.159	Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Generation: Administration	2250	Accumulated depreciation - machinery
2250.19	Accumulated Depreciation of Machinery and equipment: Electricity Regulated Activity, Other	2250	Accumulated depreciation - machinery
2250.9	Accumulated Depreciation of Machinery and equipment: Non-Regulated Activity	2250	Accumulated depreciation - machinery
2255	Accumulated Depreciation of Transferring assets	Remark 1	Remark 1

2255.1	Accumulated Depreciation of Transferring assets: Electricity Regulated Activity	Remark 1	Remark 1
2255.11	Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Dispatch	Remark 1	Remark 1
2255.12	Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2255.121	Accumulated Depreciation of 500 kV Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2255.1211	Accumulated Depreciation of 500 kV Transmission HVL	Remark 1	Remark 1
2255.1212	Accumulated Depreciation of 500 kV Transmission Optic Cables	Remark 1	Remark 1
2255.1213	Accumulated Depreciation of 500 kV Transmission Other Communication Lines	Remark 1	Remark 1
2255.1219	Accumulated Depreciation of 500 kV Other Transmission assets	Remark 1	Remark 1
2255.122	Accumulated Depreciation of 400 kV Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2255.1221	Accumulated Depreciation of 400 kV Transmission HVL	Remark 1	Remark 1
2255.1222	Accumulated Depreciation of 400 kV Transmission Optic Cables	Remark 1	Remark 1
2255.1223	Accumulated Depreciation of 400 kV Transmission Other Communication Lines	Remark 1	Remark 1
2255.1229	Accumulated Depreciation of 400 kV Other Transmission assets	Remark 1	Remark 1
2255.123	Accumulated Depreciation of 330 kV Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2255.1231	Accumulated Depreciation of 330 kV Transmission HVL	Remark 1	Remark 1
2255.1232	Accumulated Depreciation of 330 kV Transmission Optic Cables	Remark 1	Remark 1
2255.1233	Accumulated Depreciation of 330 kV Transmission Other Communication Lines	Remark 1	Remark 1
2255.1239	Accumulated Depreciation of 330 kV Other Transmission assets	Remark 1	Remark 1
2255.124	Accumulated Depreciation of 220 kV Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2255.1241	Accumulated Depreciation of 220 kV Transmission HVL	Remark 1	Remark 1
2255.1242	Accumulated Depreciation of 220 kV Transmission Optic Cables	Remark 1	Remark 1
2255.1243	Accumulated Depreciation of 220 kV Transmission Other Communication Lines	Remark 1	Remark 1
2255.1249	Accumulated Depreciation of 220 kV Other Transmission assets	Remark 1	Remark 1
2255.125	Accumulated Depreciation of 110 kV Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2255.1251	Accumulated Depreciation of 110 kV Transmission HVL	Remark 1	Remark 1
2255.1252	Accumulated Depreciation of 110 kV Transmission Optic Cables	Remark 1	Remark 1
2255.1253	Accumulated Depreciation of 110 kV Transmission Other Communication Lines	Remark 1	Remark 1
2255.1259	Accumulated Depreciation of 110 kV Other Transmission assets	Remark 1	Remark 1

2255.126	Accumulated Depreciation of 35 kV Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2255.1261	Accumulated Depreciation of 35 kV Transmission HVL	Remark 1	Remark 1
2255.1262	Accumulated Depreciation of 35 kV Transmission Optic Cables	Remark 1	Remark 1
2255.1263	Accumulated Depreciation of 35 kV Transmission Other Communication Lines	Remark 1	Remark 1
2255.1269	Accumulated Depreciation of 35 kV Other Transmission assets	Remark 1	Remark 1
2255.127	Accumulated Depreciation of 6/10 and below kV Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2255.1271	Accumulated Depreciation of 6/10 and below kV Transmission HVL	Remark 1	Remark 1
2255.1272	Accumulated Depreciation of 6/10 and below kV Transmission Optic Cables	Remark 1	Remark 1
2255.1273	Accumulated Depreciation of 6/10 and below kV Transmission Other Communication Lines	Remark 1	Remark 1
2255.1279	Accumulated Depreciation of 6/10 and below kV Other Transmission assets	Remark 1	Remark 1
2255.128	Accumulated Depreciation of Technical Services Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2255.129	Accumulated Depreciation of Other Transferring assets: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2255.13	Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2255.131	Accumulated Depreciation of 110 kV Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2255.1311	Accumulated Depreciation of 110 kV Distribution (Network) OHL	Remark 1	Remark 1
2255.1312	Accumulated Depreciation of 110 kV Distribution (Network) Cable Lines	Remark 1	Remark 1
2255.1313	Accumulated Depreciation of 110 kV Distribution (Network) Optic Cables	Remark 1	Remark 1
2255.1314	Accumulated Depreciation of 110 kV Distribution (Network) Other Communication Lines	Remark 1	Remark 1
2255.1319	Accumulated Depreciation of 110 kV Other Distribution (Network) assets	Remark 1	Remark 1
2255.132	Accumulated Depreciation of 35 kV Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2255.1321	Accumulated Depreciation of 35 kV Distribution (Network) OHL	Remark 1	Remark 1
2255.1322	Accumulated Depreciation of 35 kV Distribution (Network) Cable Lines	Remark 1	Remark 1
2255.1323	Accumulated Depreciation of 35 kV Distribution (Network) Optic Cables	Remark 1	Remark 1
2255.1324	Accumulated Depreciation of 35 kV Distribution (Network) Other Communication Lines	Remark 1	Remark 1
2255.1329	Accumulated Depreciation of 35 kV Other Distribution (Network) assets	Remark 1	Remark 1
2255.133	Accumulated Depreciation of 10 kV Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1

2255.1331	Accumulated Depreciation of 10 kV Distribution (Network) OHL	Remark 1	Remark 1
2255.1332	Accumulated Depreciation of 10 kV Distribution (Network) Cable Lines	Remark 1	Remark 1
2255.1333	Accumulated Depreciation of 10 kV Distribution (Network) Optic Cables	Remark 1	Remark 1
2255.1334	Accumulated Depreciation of 10 kV Distribution (Network) Other Communication Lines	Remark 1	Remark 1
2255.1339	Accumulated Depreciation of 10 kV Other Distribution (Network) assets	Remark 1	Remark 1
2255.134	Accumulated Depreciation of 6 kV Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2255.1341	Accumulated Depreciation of 6 kV Distribution (Network) OHL	Remark 1	Remark 1
2255.1342	Accumulated Depreciation of 6 kV Distribution (Network) Cable Lines	Remark 1	Remark 1
2255.1343	Accumulated Depreciation of 6 kV Distribution (Network) Optic Cables	Remark 1	Remark 1
2255.1344	Accumulated Depreciation of 6 kV Distribution (Network) Other Communication Lines	Remark 1	Remark 1
2255.1349	Accumulated Depreciation of 6 kV Other Distribution (Network) assets	Remark 1	Remark 1
2255.135	Accumulated Depreciation of 220/380 V Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2255.1351	Accumulated Depreciation of 220/380 V Distribution (Network) OHL	Remark 1	Remark 1
2255.1352	Accumulated Depreciation of 220/380 V Distribution (Network) Cable Lines	Remark 1	Remark 1
2255.1353	Accumulated Depreciation of 220/380 V Distribution (Network) Optic Cables	Remark 1	Remark 1
2255.1354	Accumulated Depreciation of 220/380 V Distribution (Network) Other Communication Lines	Remark 1	Remark 1
2255.1359	Accumulated Depreciation of 220/380 V Distribution (Network) Other Distribution (Network) assets	Remark 1	Remark 1
2255.137	Accumulated Depreciation of Distribution Dispatch Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2255.1371	Accumulated Depreciation of Distribution (Network) Dispatch: OHL	Remark 1	Remark 1
2255.1372	Accumulated Depreciation of Distribution (Network) Dispatch: Cable Lines	Remark 1	Remark 1
2255.1373	Accumulated Depreciation of Distribution (Network) Dispatch: Optic Cables	Remark 1	Remark 1
2255.1374	Accumulated Depreciation of Distribution (Network) Dispatch: Other Communication Lines	Remark 1	Remark 1
2255.1379	Accumulated Depreciation of Distribution (Network) Dispatch: Other Distribution (Network) assets	Remark 1	Remark 1
2255.138	Accumulated Depreciation of Technical Services Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2255.139	Accumulated Depreciation of Other Transferring assets: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1

2255.14	Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Distribution (Supply)	Remark 1	Remark 1
2255.15	Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Generation	Remark 1	Remark 1
2255.151	Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Generation: Hydraulic Power Plants (HPP)	Remark 1	Remark 1
2255.152	Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Generation: Steam Power Plants (Steam only)	Remark 1	Remark 1
2255.153	Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Generation: Co-Generation Power Plants (Steam only for Electricity and Steam)	Remark 1	Remark 1
2255.154	Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Generation: Gas Power Plants (Gas only)	Remark 1	Remark 1
2255.155	Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Generation: Combined Cycle Power Plants (Gas and Steam)	Remark 1	Remark 1
2255.158	Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Generation: Technical Services	Remark 1	Remark 1
2255.159	Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Generation: Administration	Remark 1	Remark 1
2255.19	Accumulated Depreciation of Transferring assets: Electricity Regulated Activity, Other	Remark 1	Remark 1
2255.9	Accumulated Depreciation of Transferring assets: Non-Regulated Activity	Remark 1	Remark 1
2257	Accumulated Depreciation of Contribution and Grants	Remark 1	Remark 1
2257.1	Accumulated Depreciation of Contribution and Grants: Electricity Regulated Activity	Remark 1	Remark 1
2257.11	Accumulated Depreciation of Contribution and Grants: Electricity Regulated Activity, Dispatch	Remark 1	Remark 1
2257.111	Accumulated Depreciation of Dispatch assets financed by third parties	Remark 1	Remark 1
2257.1111	Accumulated Depreciation of Dispatch Assets financed by third parties: Initial Value (Value paid by third parties)	Remark 1	Remark 1
2257.1112	Accumulated Depreciation of Dispatch Assets financed by third parties: Initial Value (Value paid by customers)	Remark 1	Remark 1
2257.1113	Accumulated Depreciation of Dispatch Assets financed by third parties: Initial Value (Value paid by company)	Remark 1	Remark 1
2257.1114	Accumulated Depreciation of Dispatch Assets financed by third parties: Overhaul, Renovation, and other upgrades	Remark 1	Remark 1
2257.12	Accumulated Depreciation of Contribution and Grants: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2257.121	Accumulated Depreciation of Transmission assets financed by third parties	Remark 1	Remark 1
2257.1211	Accumulated Depreciation of Transmission Assets financed by third parties: Initial Value (Value paid by third parties)	Remark 1	Remark 1

2257.1212	Accumulated Depreciation of Transmission Assets financed by third parties: Initial Value (Value paid by customers)	Remark 1	Remark 1
2257.1213	Accumulated Depreciation of Transmission Assets financed by third parties: Initial Value (Value paid by company)	Remark 1	Remark 1
2257.1214	Accumulated Depreciation of Transmission Assets financed by third parties: Overhaul, Renovation, and other upgrades	Remark 1	Remark 1
2257.13	Accumulated Depreciation of Contribution and Grants: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2257.131	Accumulated Depreciation of Distribution (Network) assets financed by third parties	Remark 1	Remark 1
2257.1311	Accumulated Depreciation of Distribution (Network) Assets financed by third parties: Initial Value (Value paid by third parties)	Remark 1	Remark 1
2257.1312	Accumulated Depreciation of Distribution (Network) Assets financed by third parties: Initial Value (Value paid by customers)	Remark 1	Remark 1
2257.1313	Accumulated Depreciation of Distribution (Network) Assets financed by third parties: Initial Value (Value paid by company)	Remark 1	Remark 1
2257.1314	Accumulated Depreciation of Distribution (Network) Assets financed by third parties: Overhaul, Renovation, and other upgrades	Remark 1	Remark 1
2257.132	Accumulated Depreciation of Distribution (Network) Connection Assets financed by customers	Remark 1	Remark 1
2257.1321	Accumulated Depreciation of Distribution (Network) Connection Assets financed by customers: Initial Value (Value paid by customers)	Remark 1	Remark 1
2257.1322	Accumulated Depreciation of Distribution (Network) Connection Assets financed by customers: Initial Value (Value not paid by customers)	Remark 1	Remark 1
2257.1323	Accumulated Depreciation of Distribution (Network) Connection Assets financed by customers: Overhaul, Renovation, and other Capital Repair	Remark 1	Remark 1
2257.14	Accumulated Depreciation of Contribution and Grants: Electricity Regulated Activity, Distribution (Supply)	Remark 1	Remark 1
2257.141	Accumulated Depreciation of Distribution (Supply) assets financed by third parties	Remark 1	Remark 1
2257.1411	Accumulated Depreciation of Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by third parties)	Remark 1	Remark 1
2257.1412	Accumulated Depreciation of Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by customers)	Remark 1	Remark 1
2257.1413	Accumulated Depreciation of Distribution (Supply) Assets financed by third parties: Initial Value (Value paid by company)	Remark 1	Remark 1
2257.1414	Accumulated Depreciation of Distribution (Supply) Assets financed by third parties: Overhaul, Renovation, and other upgrades	Remark 1	Remark 1

2257.15	Accumulated Depreciation of Contribution and Grants: Electricity Regulated Activity, Generation	Remark 1	Remark 1
2257.151	Accumulated Depreciation of Generation assets financed by third parties	Remark 1	Remark 1
2257.1511	Accumulated Depreciation of Generation Assets financed by third parties: Initial Value (Value paid by third parties)	Remark 1	Remark 1
2257.1512	Accumulated Depreciation of Generation Assets financed by third parties: Initial Value (Value paid by customers)	Remark 1	Remark 1
2257.1513	Accumulated Depreciation of Generation Assets financed by third parties: Initial Value (Value paid by company)	Remark 1	Remark 1
2257.1514	Accumulated Depreciation of Generation Assets financed by third parties: Overhaul, Renovation, and other upgrades	Remark 1	Remark 1
2257.19	Accumulated Depreciation of Contribution and Grants: Electricity Regulated Activity, Other	Remark 1	Remark 1
2257.9	Accumulated Depreciation of Contribution and Grants: Non-Regulated Activity	Remark 1	Remark 1
2260	Accumulated Depreciation of Office equipment	2260	Accumulated depreciation-office equipment
2260.1	Accumulated Depreciation of Office equipment: Electricity Regulated Activity	2260	Accumulated depreciation-office equipment
2260.11	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Dispatch	2260	Accumulated depreciation-office equipment
2260.111	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Dispatch, Computers and peripheral equipment	2260	Accumulated depreciation-office equipment
2260.112	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Dispatch, Communication equipment and devices	2260	Accumulated depreciation-office equipment
2260.119	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Dispatch, Other	2260	Accumulated depreciation-office equipment
2260.12	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Transmission	2260	Accumulated depreciation-office equipment
2260.121	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Transmission, Computers and peripheral equipment	2260	Accumulated depreciation-office equipment
2260.122	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Transmission, Communication equipment and devices	2260	Accumulated depreciation-office equipment
2260.129	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Transmission, Other	2260	Accumulated depreciation-office equipment
2260.13	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Distribution (Network)	2260	Accumulated depreciation-office equipment
2260.131	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Distribution (Network), Computers and peripheral equipment	2260	Accumulated depreciation-office equipment
2260.132	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Distribution (Network), Communication equipment and devices	2260	Accumulated depreciation-office equipment
2260.139	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Distribution (Network), Other	2260	Accumulated depreciation-office equipment
2260.14	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Distribution (Supply)	2260	Accumulated depreciation-office equipment

2260.141	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Distribution (Supply), Computers and peripheral equipment	2260	Accumulated depreciation-office equipment
2260.142	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Distribution (Supply), Communication equipment and devices	2260	Accumulated depreciation-office equipment
2260.149	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Distribution (Supply), Other	2260	Accumulated depreciation-office equipment
2260.15	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Generation	2260	Accumulated depreciation-office equipment
2260.151	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Generation, Computers and peripheral equipment	2260	Accumulated depreciation-office equipment
2260.152	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Generation, Communication equipment and devices	2260	Accumulated depreciation-office equipment
2260.159	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Generation, Other	2260	Accumulated depreciation-office equipment
2260.19	Accumulated Depreciation of Office equipment: Electricity Regulated Activity, Other	2260	Accumulated depreciation-office equipment
2260.9	Accumulated Depreciation of Office equipment: Non-Regulated Activity	2260	Accumulated depreciation-office equipment
2270	Accumulated Depreciation of Furniture and fixtures	2270	Accumulated. depreciation.- furniture and fixtures
2270.1	Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity	2270	Accumulated. depreciation.- furniture and fixtures
2270.11	Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Dispatch	2270	Accumulated. depreciation.- furniture and fixtures
2270.12	Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Transmission	2270	Accumulated. depreciation.- furniture and fixtures
2270.13	Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Distribution (Network)	2270	Accumulated. depreciation.- furniture and fixtures
2270.14	Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Distribution (Supply)	2270	Accumulated. depreciation.- furniture and fixtures
2270.15	Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Generation	2270	Accumulated. depreciation.- furniture and fixtures
2270.19	Accumulated Depreciation of Furniture and fixtures: Electricity Regulated Activity, Other	2270	Accumulated. depreciation.- furniture and fixtures
2270.9	Accumulated Depreciation of Furniture and fixtures used for Non-Regulated Activity	2270	Accumulated. depreciation.- furniture and fixtures
2280	Accumulated Depreciation of Vehicles (Transportation Means and Power operated Equipment)	2280	Accumulated depreciation - vehicles
2280.1	Accumulated Depreciation of Vehicles: Electricity Regulated Activity	2280	Accumulated depreciation - vehicles
2280.11	Accumulated Depreciation of Vehicles: Electricity Regulated Activity, Dispatch	2280	Accumulated depreciation - vehicles
2280.111	Accumulated Depreciation of Passenger Vehicles: Electricity Regulated Activity, Dispatch	2280	Accumulated depreciation - vehicles
2280.112	Accumulated Depreciation of Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Dispatch	2280	Accumulated depreciation - vehicles
2280.113	Accumulated Depreciation of Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Dispatch	2280	Accumulated depreciation - vehicles

2280.119	Accumulated Depreciation of Other Vehicles: Electricity Regulated Activity, Dispatch	2280	Accumulated depreciation - vehicles
2280.12	Accumulated Depreciation of Vehicles: Electricity Regulated Activity, Transmission	2280	Accumulated depreciation - vehicles
2280.121	Accumulated Depreciation of Passenger Vehicles: Electricity Regulated Activity, Transmission	2280	Accumulated depreciation - vehicles
2280.122	Accumulated Depreciation of Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Transmission	2280	Accumulated depreciation - vehicles
2280.123	Accumulated Depreciation of Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Transmission	2280	Accumulated depreciation - vehicles
2280.129	Accumulated Depreciation of Other Vehicles: Electricity Regulated Activity, Transmission	2280	Accumulated depreciation - vehicles
2280.13	Accumulated Depreciation of Vehicles: Electricity Regulated Activity, Distribution (Network)	2280	Accumulated depreciation - vehicles
2280.131	Accumulated Depreciation of Passenger Vehicles: Electricity Regulated Activity, Distribution (Network)	2280	Accumulated depreciation - vehicles
2280.132	Accumulated Depreciation of Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Distribution (Network)	2280	Accumulated depreciation - vehicles
2280.133	Accumulated Depreciation of Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Distribution (Network)	2280	Accumulated depreciation - vehicles
2280.139	Accumulated Depreciation of Other Vehicles: Electricity Regulated Activity, Distribution (Network)	2280	Accumulated depreciation - vehicles
2280.14	Accumulated Depreciation of Vehicles: Electricity Regulated Activity, Distribution (Supply)	2280	Accumulated depreciation - vehicles
2280.15	Accumulated Depreciation of Vehicles: Electricity Regulated Activity, Generation	2280	Accumulated depreciation - vehicles
2280.151	Accumulated Depreciation of Passenger Vehicles: Electricity Regulated Activity, Generation	2280	Accumulated depreciation - vehicles
2280.152	Accumulated Depreciation of Trucks, Cranes, and other Heavy Vehicles & Power Operated Equipment: Electricity Regulated Activity, Generation	2280	Accumulated depreciation - vehicles
2280.153	Accumulated Depreciation of Mobile Laboratories and other Special Vehicles: Electricity Regulated Activity, Generation	2280	Accumulated depreciation - vehicles
2280.159	Accumulated Depreciation of Other Vehicles: Electricity Regulated Activity, Generation	2280	Accumulated depreciation - vehicles
2280.19	Accumulated Depreciation of Vehicles: Electricity Regulated Activity, Other	2280	Accumulated depreciation - vehicles
2280.9	Accumulated Depreciation of Vehicles used for Non-Regulated Activity	2280	Accumulated depreciation - vehicles
2285	Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation	Remark 1	Remark 1
2285.1	Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity	Remark 1	Remark 1
2285.11	Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Dispatch	Remark 1	Remark 1

2285.12	Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Transmission	Remark 1	Remark 1
2285.13	Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Distribution (Network)	Remark 1	Remark 1
2285.14	Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Distribution (Supply)	Remark 1	Remark 1
2285.15	Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Generation	Remark 1	Remark 1
2285.19	Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Electricity Regulated Activity, Other	Remark 1	Remark 1
2285.9	Accumulated Depreciation of Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity	Remark 1	Remark 1
2290	Accumulated Depreciation of Leasehold Improvement	2290	Accumulated. depreciation.- leasehold improvements
2290.1	Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity	2290	Accumulated. depreciation.- leasehold improvements
2290.11	Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Dispatch	2290	Accumulated. depreciation.- leasehold improvements
2290.12	Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Transmission	2290	Accumulated. depreciation.- leasehold improvements
2290.13	Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Distribution (Network)	2290	Accumulated. depreciation.- leasehold improvements
2290.14	Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Distribution (Supply)	2290	Accumulated. depreciation.- leasehold improvements
2290.15	Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Generation	2290	Accumulated. depreciation.- leasehold improvements
2290.19	Accumulated Depreciation of Leasehold Improvement: Electricity Regulated Activity, Other	2290	Accumulated. depreciation.- leasehold improvements
2290.9	Accumulated Depreciation of Leasehold Improvement: Non-Regulated Activity	2290	Accumulated. depreciation.- leasehold improvements
2300	Long-Term Receivables	2300	Long term Long-term receivables
2310	LT notes receivable	2310	Notes receivable
2320	Receivables on Financial Lease	2320	Finance lease receivable
2330	Payments receivable for subscribed share	2330	Payments receivable for subscribed share
2340	LT Deferred Taxes	2340	Deferred tax assets
2390	Other LT Receivables	2390	Other long-term receivables
2400	Long-Term Investments	2400	Long-Term Investments
2410	Long-term marketable securities	2410	Long-term marketable securities
2420	Long-term governmental securities	2420	Long-term governmental securities
2430	Participant in other companies	2430	Participant in other companies
2490	Other Long-term investments	2490	Other Long-term investments
2500	Intangible Assets	2500	Intangible Assets
2510	Licenses	2510	License
2510.1	Licenses: Electricity Regulated Activity	2510	License
2510.11	Licenses: Electricity Regulated Activity, Dispatch	2510	License

2510.12	Licenses: Electricity Regulated Activity, Transmission	2510	License
2510.13	Licenses: Electricity Regulated Activity, Distribution (Network)	2510	License
2510.14	Licenses: Electricity Regulated Activity, Distribution (Supply)	2510	License
2510.15	Licenses: Electricity Regulated Activity, Generation	2510	License
2510.19	Licenses: Electricity Regulated Activity, Other	2510	License
2510.9	Licenses: Non-Regulated Activity	2510	License
2520	Franchise	2520	Franchise
2520.1	Franchise: Electricity Regulated Activity	2520	Franchise
2520.11	Franchise: Electricity Regulated Activity, Dispatch	2520	Franchise
2520.12	Franchise: Electricity Regulated Activity, Transmission	2520	Franchise
2520.13	Franchise: Electricity Regulated Activity, Distribution (Network)	2520	Franchise
2520.14	Franchise: Electricity Regulated Activity, Distribution (Supply)	2520	Franchise
2520.15	Franchise: Electricity Regulated Activity, Generation	2520	Franchise
2520.19	Franchise: Electricity Regulated Activity, Other	2520	Franchise
2520.9	Franchise: Non-Regulated Activity	2520	Franchise
2530	Patents	2530	Patents
2530.1	Patents: Electricity Regulated Activity	2530	Patents
2530.11	Patents: Electricity Regulated Activity, Dispatch	2530	Patents
2530.12	Patents: Electricity Regulated Activity, Transmission	2530	Patents
2530.13	Patents: Electricity Regulated Activity, Distribution (Network)	2530	Patents
2530.14	Patents: Electricity Regulated Activity, Distribution (Supply)	2530	Patents
2530.15	Patents: Electricity Regulated Activity, Generation	2530	Patents
2530.19	Patents: Electricity Regulated Activity, Other	2530	Patents
2530.9	Patents: Non-Regulated Activity	2530	Patents
2540	Goodwill	2540	Goodwill
2540.1	Goodwill: Electricity Regulated Activity	2540	Goodwill
2540.11	Goodwill: Electricity Regulated Activity, Dispatch	2540	Goodwill
2540.12	Goodwill: Electricity Regulated Activity, Transmission	2540	Goodwill
2540.13	Goodwill: Electricity Regulated Activity, Distribution (Network)	2540	Goodwill
2540.14	Goodwill: Electricity Regulated Activity, Distribution (Supply)	2540	Goodwill
2540.15	Goodwill: Electricity Regulated Activity, Generation	2540	Goodwill
2540.19	Goodwill: Electricity Regulated Activity, Other	2540	Goodwill
2540.9	Goodwill: Non-Regulated Activity	2540	Goodwill
2590	Other intangible assets	2590	Other intangible assets
2590.1	Other intangible assets: Electricity Regulated Activity	2590	Other intangible assets
2590.11	Other intangible assets: Electricity Regulated Activity, Dispatch	2590	Other intangible assets
2590.12	Other intangible assets: Electricity Regulated Activity, Transmission	2590	Other intangible assets
2590.13	Other intangible assets: Electricity Regulated Activity, Distribution (Network)	2590	Other intangible assets

2590.14	Other intangible assets: Electricity Regulated Activity, Distribution (Supply)	2590	Other intangible assets
2590.15	Other intangible assets: Electricity Regulated Activity, Generation	2590	Other intangible assets
2590.19	Other intangible assets: Electricity Regulated Activity, Other	2590	Other intangible assets
2590.9	Other intangible assets: Non-Regulated Activity	2590	Other intangible assets
2600	Accumulated Amortization of Intangible Assets	2600	Accumulated. amortization of intangible asset
2610	Accumulated amortization - License	2610	Accumulated amortization - License
2610.1	Accumulated amortization of Licenses: Electricity Regulated Activity	2610	Accumulated amortization - License
2610.11	Accumulated amortization of Licenses: Electricity Regulated Activity, Dispatch	2610	Accumulated amortization - License
2610.12	Accumulated amortization of Licenses: Electricity Regulated Activity, Transmission	2610	Accumulated amortization - License
2610.13	Accumulated amortization of Licenses: Electricity Regulated Activity, Distribution (Network)	2610	Accumulated amortization - License
2610.14	Accumulated amortization of Licenses: Electricity Regulated Activity, Distribution (Supply)	2610	Accumulated amortization - License
2610.15	Accumulated amortization of Licenses: Electricity Regulated Activity, Generation	2610	Accumulated amortization - License
2610.19	Accumulated amortization of Licenses: Electricity Regulated Activity, Other	2610	Accumulated amortization - License
2610.9	Accumulated amortization of Licenses: Non-Regulated Activity	2610	Accumulated amortization - License
2620	Accumulated amortization - Franchise	2620	amortization - Franchise
2620.1	Accumulated amortization of Franchise: Electricity Regulated Activity	2620	amortization - Franchise
2620.11	Accumulated amortization of Franchise: Electricity Regulated Activity, Dispatch	2620	amortization - Franchise
2620.12	Accumulated amortization of Franchise: Electricity Regulated Activity, Transmission	2620	amortization - Franchise
2620.13	Accumulated amortization of Franchise: Electricity Regulated Activity, Distribution (Network)	2620	amortization - Franchise
2620.14	Accumulated amortization of Franchise: Electricity Regulated Activity, Distribution (Supply)	2620	amortization - Franchise
2620.15	Accumulated amortization of Franchise: Electricity Regulated Activity, Generation	2620	amortization - Franchise
2620.19	Accumulated amortization of Franchise: Electricity Regulated Activity, Other	2620	amortization - Franchise
2620.9	Accumulated amortization of Franchise: Non-Regulated Activity	2620	amortization - Franchise
2630	Accumulated amortization - Patents	2630	Accumulated amortization - Patents
2630.1	Accumulated amortization of Patents: Electricity Regulated Activity	2630	Accumulated amortization - Patents
2630.11	Accumulated amortization of Patents: Electricity Regulated Activity, Dispatch	2630	Accumulated amortization - Patents
2630.12	Accumulated amortization of Patents: Electricity Regulated Activity, Transmission	2630	Accumulated amortization - Patents
2630.13	Accumulated amortization of Patents: Electricity Regulated Activity, Distribution (Network)	2630	Accumulated amortization - Patents
2630.14	Accumulated amortization of Patents: Electricity Regulated Activity, Distribution (Supply)	2630	Accumulated amortization - Patents
2630.15	Accumulated amortization of Patents: Electricity Regulated Activity, Generation	2630	Accumulated amortization - Patents
2630.19	Accumulated amortization of Patents: Electricity Regulated Activity, Other	2630	Accumulated amortization - Patents

2630.9	Accumulated amortization of Patents: Non-Regulated Activity	2630	Accumulated amortization - Patents
2640	Accumulated amortization - Goodwill	2640	Accumulated amortization - Goodwill
2690	Accumulated amortization - other intangible Assets	2690	Accumulated amortization - other
2690.1	Accumulated amortization of Other intangible assets: Electricity Regulated Activity	2690	Accumulated amortization - other
2690.11	Accumulated amortization of Other intangible assets: Electricity Regulated Activity, Dispatch	2690	Accumulated amortization - other
2690.12	Accumulated amortization of Other intangible assets: Electricity Regulated Activity, Transmission	2690	Accumulated amortization - other
2690.13	Accumulated amortization of Other intangible assets: Electricity Regulated Activity, Distribution (Network)	2690	Accumulated amortization - other
2690.14	Accumulated amortization of Other intangible assets: Electricity Regulated Activity, Distribution (Supply)	2690	Accumulated amortization - other
2690.15	Accumulated amortization of Other intangible assets: Electricity Regulated Activity, Generation	2690	Accumulated amortization - other
2690.19	Accumulated amortization of Other intangible assets: Electricity Regulated Activity, Other	2690	Accumulated amortization - other
2690.9	Accumulated amortization of Other intangible assets: Non-Regulated Activity	2690	Accumulated amortization - other
3000	Current Liabilities	3000	Current Liabilities
3100	Short term Payables	3100	Payables
3110	Accounts payable - trade	3110	Accounts payable - trade
3120	Advances received	3120	Advances received
3130	Wages and salaries payable	3130	Wages and salaries payable
3140	Royalties	3140	Royalty
3150	Liability for fees, commissions	3150	Liability for fees, commissions
3160	Non-wage payables to company personnel	3160	Non-wage payables to company personal
3170	Payables to subsidiaries	3170	Payables to subsidiaries
3190	Other short-term payables	3190	Other short-term payables
3200	ST Short-Term Debt	3200	Short-Term Debt
3210	Short-term Loans	3210	Short-term loans
3220	Shareholders (partners) loans	3220	Shareholders (partners) loans
3230	Current portion of long-term debt	3230	Current portion of long-term debt
3300	Taxes Payable	3300	Taxes Payable
3310	Profit tax payable	3310	Profit tax payable
3320	Payroll taxes payable	3320	Payroll taxes payable
3330	Added Tax (VAT) payable	3330	Added Tax (VAT) payable
3340	VAT recoverable (paid)	3340	VAT recoverable (paid)
3350	Excise Tax payable	3350	Excise payable
3360	Excise Tax paid	3360	Excise paid
3370	Social insurance payable	3370	Social insurance payable
3390	Other tax payables	3390	Other tax payables
3400	Accrued Liabilities	3400	Accrued Liabilities
3410	Accrued interest payable	3410	Accrued interest payable
3420	Dividends payable	3420	Dividends payable
3430	Warranties payable	3430	Warranties payable
3490	Other accrued expenses	3490	Other accrued expenses
4000	LT Liabilities	4000	Long-Term Liabilities
4100	LT Debt	4100	Long-Term Debt
4110	Bonds payable	4110	Bonds payable
4120	Notes payable	4120	Notes payable
4130	Obligations under finance leases	4130	Obligations under finance leases
4140	Long-term loans	4140	Ling-term loans

4190	Other LT debt	4190	Other long-term debt
4200	Deferred taxes and other LT Liabilities	4200	Deferred taxes and other Long-term liabilities
4210	Deferred profit tax	4210	Deferred profit tax
4220	Other long-term liabilities	4220	Other long-term liabilities
4300	Provisions	4300	Provisions
4310	Provisions for the retired benefits	4310	Provisions for the retired benefits
4320	Other Provisions	4320	Other provisions
4400	Deferred Income	4400	Deferred income
4410	Deferred Income	4410	Deferred income
5000	Equity	5000	Equity
5100	Share (Chartered) Capital, Capital Stock	5100	Capital Stock
5110	Ordinary shares, Capital Stock	5110	Common stock
5120	Privileged shares, Preferred Stock	5120	Preferred stock
5130	Treasury stock	5130	Treasury stock
5140	Additional Paid in Capital (issued capital) - Emission	5140	Additional Paid in Capital
5150	Subscription to stock (shares)	5150	Subscription to stock (shares)
5200	Owners Equity (stateless societies with limited financial liability)	5200	Owners Equity for non
5210	Owners Equity	5210	Equity Capital
5300	Profit/Losses	5300	Profit/Loss
5310	Undistributed retained earnings	5310	Undistributed retained earnings
5320	Periods Accumulated Losses	5320	periods accumulated losses
5330	Current period profit & loss	5330	Current period income and Losses
5400	Reserves and Financing	5400	Reserves and Financing
5410	Restricted Appropriations	5410	Restricted appropriations
5420	Asset Revaluation Adjustments	5420	Asset revaluation adjustments
5430	Long-Term Investments Revaluation Adjustment	5430	Long-term investments revaluation adjust
5490	Other reserves and financing	5490	Other reserves and financing
6000	Operating Income	6000	Income
6100	Operating Income	6100	Operating income
6100.1	Income: Electricity Regulated Activity	6100	Operating income
6100.11	Income: Electricity Regulated Activity, Dispatch	6110	Income from sales
6100.111	Tariff Type 1 (t/kWh)	6110	Income from sales
6100.1111	Revenue	6110	Income from sales
6100.1112	Adjustment	6110	Income from sales
6100.12	Income: Electricity Regulated Activity, Transmission	6110	Income from sales
6100.121	Tariff Type 1 (t/kWh)	6110	Income from sales
6100.1211	Revenue	6110	Income from sales
6100.1212	Adjustment	6110	Income from sales
6100.13	Income: Electricity Regulated Activity, Distribution (Network) Activities	6110	Income from sales
6100.131	Tariff Type 1, Delivery of Energy (t/kWh)	6110	Income from sales
6100.1311	Revenue	6110	Income from sales
6100.1312	Adjustment	6110	Income from sales
6100.139	Connection Fee	6110	Income from sales
6100.1391	Revenue	6110	Income from sales
6100.1392	Adjustment	6110	Income from sales
6100.14	Income: Electricity Regulated Activity, Distribution (Supply) Activities	6110	Income from sales
6100.141	Tariff Type 1 (t/kWh)	6110	Income from sales
6100.1411	Revenue	6110	Income from sales
6100.1412	Adjustment	6110	Income from sales
6100.15	Income: Electricity Regulated Activity, Generation	6110	Income from sales
6100.151	Tariff Type 1 (t/kWh)	6110	Income from sales
6100.1511	Revenue	6110	Income from sales
6100.1512	Adjustment	6110	Income from sales

6100.19	Income: Electricity Regulated Activity, Other	6110	Income from sales
6110	Income from Sales	6110	Income from sales
6120	Returns and discounts	6120	Returns and discounts
6190	Other operating income	6190	Other operating income
7000	Operating Expenses	7000	Expenses
7100	Cost of products sold (goods-producing and services industries)	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1	Cost of Production (Services) of Electricity /Regulated Activities	7100	Cost of Goods Sold (manufacturing and service companies)
7100.11	Cost of Regulated Electricity Services, Dispatch Activities	7100	Cost of Goods Sold (manufacturing and service companies)
7100.111	Cost of Regulated Electricity Services, Dispatch Activities of Power System	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1111	Operation and Maintenance Cost of Dispatch	7100	Cost of Goods Sold (manufacturing and service companies)
7100.11111	Operation and Maintenance Cost of Dispatch on Personnel	7120	Labor - Direct
7100.11112	Operation and Maintenance Cost of Dispatch on Materials	7110	Materials purchased
7100.11113	Operation and Maintenance Cost of Dispatch on Outsource	7190	Other operating activities
7100.11114	Operation and Maintenance Cost of Dispatch on Electricity Consumed and Other Utilities	7140	Indirect materials (purchased)
7100.11115	Operation and Maintenance Cost of Dispatch on Operating Lease	7190	Other operating activities
7100.11118	Depreciation Cost of the Assets of Dispatch in Operation	7170	Depreciation/amortization
7100.11119	Other Operation and Maintenance Costs of Dispatch	7190	Other operating activities
7100.1112	Cost of Energy Losses covered by Dispatch	7190	Other operating activities
7100.1119	Other Costs of Dispatch	7190	Other operating activities
7100.12	Cost of Regulated Electricity Services, Transmission Activities	7100	Cost of Goods Sold (manufacturing and service companies)
7100.121	Cost of Regulated Electricity Services, Transmission Activities in 500 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1211	Operation Cost, 500 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.12111	Operation Cost on Personnel, 500 kV	7120	Labor - Direct
7100.12112	Operation Cost on Materials, 500 kV	7110	Materials purchased
7100.12113	Operation Cost on Outsource, 500 kV	7190	Other operating activities
7100.12114	Operation Cost on Electricity Consumed and Other Utilities, 500 kV	7140	Indirect materials (purchased)
7100.12115	Operation Cost on Operating Lease, 500 kV	7190	Other operating activities
7100.12118	Depreciation Cost of 500 kV	7170	Depreciation/amortization
7100.12119	Operation Cost on Other, 500 kV	7190	Other operating activities
7100.1212	Maintenance Cost, 500 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.12121	Maintenance Cost on Personnel, 500 kV	7150	Indirect labor
7100.12122	Maintenance Cost on Materials, 500 kV	7140	Indirect materials (purchased)
7100.12123	Maintenance Cost on Outsource, 500 kV	7190	Other operating activities
7100.12124	Maintenance Cost on Electricity Consumed and Other Utilities, 500 kV	7140	Indirect materials (purchased)
7100.12125	Maintenance Cost on Operating Lease, 500 kV	7190	Other operating activities
7100.12128	Depreciation Cost of 500 kV	7170	Depreciation/amortization
7100.12129	Maintenance Cost on Other, 500 kV	7190	Other operating activities
7100.1213	Cost of Energy Losses, 500 kV	7190	Other operating activities
7100.1219	Other Electricity Regulated Cost of Production (Services), 500 kV	7190	Other operating activities

7100.122	Cost of Regulated Electricity Services, Transmission Activities in 400 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1221	Operation Cost, 400 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.12211	Operation Cost on Personnel, 400 kV	7120	Labor - Direct
7100.12212	Operation Cost on Materials, 400 kV	7110	Materials purchased
7100.12213	Operation Cost on Outsource, 400 kV	7190	Other operating activities
7100.12214	Operation Cost on Electricity Consumed and Other Utilities, 400 kV	7140	Indirect materials (purchased)
7100.12215	Operation Cost on Operating Lease, 400 kV	7190	Other operating activities
7100.12218	Depreciation Cost of 400 kV	7170	Depreciation/amortization
7100.12219	Operation Cost on Other, 400 kV	7190	Other operating activities
7100.1222	Maintenance Cost, 400 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.12221	Maintenance Cost on Personnel, 400 kV	7150	Indirect labor
7100.12222	Maintenance Cost on Materials, 400 kV	7140	Indirect materials (purchased)
7100.12223	Maintenance Cost on Outsource, 400 kV	7190	Other operating activities
7100.12224	Maintenance Cost on Electricity Consumed and Other Utilities, 400 kV	7140	Indirect materials (purchased)
7100.12225	Maintenance Cost on Operating Lease, 400 kV	7190	Other operating activities
7100.12228	Depreciation Cost of 400 kV	7170	Depreciation/amortization
7100.12229	Maintenance Cost on Other, 400 kV	7190	Other operating activities
7100.1223	Cost of Energy Losses, 400 kV	7190	Other operating activities
7100.1229	Other Electricity Regulated Cost of Production (Services), 400 kV	7190	Other operating activities
7100.123	Cost of Regulated Electricity Services, Transmission Activities in 330 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1231	Operation Cost, 330 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.12311	Operation Cost on Personnel, 330 kV	7120	Labor - Direct
7100.12312	Operation Cost on Materials, 330 kV	7110	Materials purchased
7100.12313	Operation Cost on Outsource, 330 kV	7190	Other operating activities
7100.12314	Operation Cost on Electricity Consumed and Other Utilities, 330 kV	7140	Indirect materials (purchased)
7100.12315	Operation Cost on Operating Lease, 330 kV	7190	Other operating activities
7100.12318	Depreciation Cost of 330 kV	7170	Depreciation/amortization
7100.12319	Operation Cost on Other, 330 kV	7190	Other operating activities
7100.1232	Maintenance Cost, 330 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.12321	Maintenance Cost on Personnel, 330 kV	7150	Indirect labor
7100.12322	Maintenance Cost on Materials, 330 kV	7140	Indirect materials (purchased)
7100.12323	Maintenance Cost on Outsource, 330 kV	7190	Other operating activities
7100.12324	Maintenance Cost on Electricity Consumed and Other Utilities, 330 kV	7140	Indirect materials (purchased)
7100.12325	Maintenance Cost on Operating Lease, 330 kV	7190	Other operating activities
7100.12328	Depreciation Cost of 330 kV	7170	Depreciation/amortization
7100.12329	Maintenance Cost on Other, 330 kV	7190	Other operating activities
7100.1233	Cost of Energy Losses, 330 kV	7190	Other operating activities
7100.1239	Other Electricity Regulated Cost of Production (Services), 330 kV	7190	Other operating activities
7100.124	Cost of Regulated Electricity Services, Transmission Activities in 220 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1241	Operation Cost, 220 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.12411	Operation Cost on Personnel, 220 kV	7120	Labor - Direct
7100.12412	Operation Cost on Materials, 220 kV	7110	Materials purchased
7100.12413	Operation Cost on Outsource, 220 kV	7190	Other operating activities
7100.12414	Operation Cost on Electricity Consumed and Other Utilities, 220 kV	7140	Indirect materials (purchased)

7100.12415	Operation Cost on Operating Lease, 220 kV	7190	Other operating activities
7100.12418	Depreciation Cost of 220 kV	7170	Depreciation/amortization
7100.12419	Operation Cost on Other, 220 kV	7190	Other operating activities
7100.1242	Maintenance Cost, 220 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.12421	Maintenance Cost on Personnel, 220 kV	7150	Indirect labor
7100.12422	Maintenance Cost on Materials, 220 kV	7140	Indirect materials (purchased)
7100.12423	Maintenance Cost on Outsource, 220 kV	7190	Other operating activities
7100.12424	Maintenance Cost on Electricity Consumed and Other Utilities, 220 kV	7140	Indirect materials (purchased)
7100.12425	Maintenance Cost on Operating Lease, 220 kV	7190	Other operating activities
7100.12428	Depreciation Cost of 220 kV	7170	Depreciation/amortization
7100.12429	Maintenance Cost on Other, 220 kV	7190	Other operating activities
7100.1243	Cost of Energy Losses, 220 kV	7190	Other operating activities
7100.1249	Other Electricity Regulated Cost of Production (Services), 220 kV	7190	Other operating activities
7100.125	Cost of Regulated Electricity Services, Transmission Activities in 110 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1251	Operation Cost, 110 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.12511	Operation Cost on Personnel, 110 kV	7120	Labor - Direct
7100.12512	Operation Cost on Materials, 110 kV	7110	Materials purchased
7100.12513	Operation Cost on Outsource, 110 kV	7190	Other operating activities
7100.12514	Operation Cost on Electricity Consumed and Other Utilities, 110 kV	7140	Indirect materials (purchased)
7100.12515	Operation Cost on Operating Lease, 110 kV	7190	Other operating activities
7100.12518	Depreciation Cost of 110 kV	7170	Depreciation/amortization
7100.12519	Operation Cost on Other, 110 kV	7190	Other operating activities
7100.1252	Maintenance Cost, 110 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.12521	Maintenance Cost on Personnel, 110 kV	7150	Indirect labor
7100.12522	Maintenance Cost on Materials, 110 kV	7140	Indirect materials (purchased)
7100.12523	Maintenance Cost on Outsource, 110 kV	7190	Other operating activities
7100.12524	Maintenance Cost on Electricity Consumed and Other Utilities, 110 kV	7140	Indirect materials (purchased)
7100.12525	Maintenance Cost on Operating Lease, 110 kV	7190	Other operating activities
7100.12528	Depreciation Cost of 110 kV	7170	Depreciation/amortization
7100.12529	Maintenance Cost on Other, 110 kV	7190	Other operating activities
7100.1253	Cost of Energy Losses, 110 kV	7190	Other operating activities
7100.1259	Other Electricity Regulated Cost of Production (Services), 110 kV	7190	Other operating activities
7100.126	Cost of Regulated Electricity Services, Transmission Activities in 35 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1261	Operation Cost, 35 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.12611	Operation Cost on Personnel, 35 kV	7120	Labor - Direct
7100.12612	Operation Cost on Materials, 35 kV	7110	Materials purchased
7100.12613	Operation Cost on Outsource, 35 kV	7190	Other operating activities
7100.12614	Operation Cost on Electricity Consumed and Other Utilities, 35 kV	7140	Indirect materials (purchased)
7100.12615	Operation Cost on Operating Lease, 35 kV	7190	Other operating activities
7100.12618	Depreciation Cost of 35 kV	7170	Depreciation/amortization
7100.12619	Operation Cost on Other, 35 kV	7190	Other operating activities
7100.1262	Maintenance Cost, 35 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.12621	Maintenance Cost on Personnel, 35 kV	7150	Indirect labor
7100.12622	Maintenance Cost on Materials, 35 kV	7140	Indirect materials (purchased)
7100.12623	Maintenance Cost on Outsource, 35 kV	7190	Other operating activities

7100.12624	Maintenance Cost on Electricity Consumed and Other Utilities, 35 kV	7140	Indirect materials (purchased)
7100.12625	Maintenance Cost on Operating Lease, 35 kV	7190	Other operating activities
7100.12628	Depreciation Cost of 35 kV	7170	Depreciation/amortization
7100.12629	Maintenance Cost on Other, 35 kV	7190	Other operating activities
7100.1263	Cost of Energy Losses, 35 kV	7190	Other operating activities
7100.1269	Other Electricity Regulated Cost of Production (Services), 35 kV	7190	Other operating activities
7100.127	Cost of Regulated Electricity Services, Transmission Activities in 6/10 kV and below	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1271	Operation Cost, 6/10 kV and below	7100	Cost of Goods Sold (manufacturing and service companies)
7100.12711	Operation Cost on Personnel, 6/10 kV and below	7120	Labor - Direct
7100.12712	Operation Cost on Materials, 6/10 kV and below	7110	Materials purchased
7100.12713	Operation Cost on Outsource, 6/10 kV and below	7190	Other operating activities
7100.12714	Operation Cost on Electricity Consumed and Other Utilities, 6/10 kV and below	7140	Indirect materials (purchased)
7100.12715	Operation Cost on Operating Lease, 6/10 kV and below	7190	Other operating activities
7100.12718	Depreciation Cost of 6/10 kV and below	7170	Depreciation/amortization
7100.12719	Operation Cost on Other, 6/10 kV and below	7190	Other operating activities
7100.1272	Maintenance Cost, 6/10 kV and below	7100	Cost of Goods Sold (manufacturing and service companies)
7100.12721	Maintenance Cost on Personnel, 6/10 kV and below	7150	Indirect labor
7100.12722	Maintenance Cost on Materials, 6/10 kV and below	7140	Indirect materials (purchased)
7100.12723	Maintenance Cost on Outsource, 6/10 kV and below	7190	Other operating activities
7100.12724	Maintenance Cost on Electricity Consumed and Other Utilities, 6/10 kV and below	7140	Indirect materials (purchased)
7100.12725	Maintenance Cost on Operating Lease, 6/10 kV and below	7190	Other operating activities
7100.12728	Depreciation Cost of 6/10 kV and below	7170	Depreciation/amortization
7100.12729	Maintenance Cost on Other, 6/10 kV and below	7190	Other operating activities
7100.1273	Cost of Energy Losses, 6/10 kV and below	7190	Other operating activities
7100.1279	Other Electricity Regulated Cost of Production (Services), 6/10 kV and below	7190	Other operating activities
7100.128	Cost of Regulated Electricity Services, Transmission Activities in Technical Services	7120	Labor - Direct
7100.129	Cost of Regulated Electricity Services, Transmission Activities, Other	7190	Other operating activities
7100.13	Cost of Regulated Electricity Services, Distribution Activities (Network)	7100	Cost of Goods Sold (manufacturing and service companies)
7100.131	Cost of Regulated Electricity Services, Distribution (Network) 110 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1311	Operation Cost, 110 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.13111	Operation Cost on Personnel, 110 kV	7120	Labor - Direct
7100.13112	Operation Cost on Materials, 110 kV	7110	Materials purchased
7100.13113	Operation Cost on Outsource, 110 kV	7190	Other operating activities
7100.13114	Operation Cost on Electricity Consumed and Other Utilities, 110 kV	7140	Indirect materials (purchased)
7100.13115	Operation Cost on Operating Lease, 110 kV	7190	Other operating activities
7100.13118	Depreciation Cost of 110 kV	7170	Depreciation/amortization
7100.13119	Operation Cost on Other, 110 kV	7190	Other operating activities
7100.1312	Maintenance Cost, 110 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.13121	Maintenance Cost on Personnel, 110 kV	7150	Indirect labor
7100.13122	Maintenance Cost on Materials, 110 kV	7140	Indirect materials (purchased)

7100.13123	Maintenance Cost on Outsource, 110 kV	7190	Other operating activities
7100.13124	Maintenance Cost on Electricity Consumed and Other Utilities, 110 kV	7140	Indirect materials (purchased)
7100.13125	Maintenance Cost on Operating Lease, 110 kV	7190	Other operating activities
7100.13128	Depreciation Cost of 110 kV	7170	Depreciation/amortization
7100.13129	Maintenance Cost on Other, 110 kV	7190	Other operating activities
7100.1313	Cost of Energy Losses, 110 kV	7190	Other operating activities
7100.1319	Other Electricity Regulated Cost of Production (Services), 110 kV	7190	Other operating activities
7100.132	Cost of Regulated Electricity Services, Distribution (Network) 35 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1321	Operation Cost, 35 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.13211	Operation Cost on Personnel, 35 kV	7120	Labor - Direct
7100.13212	Operation Cost on Materials, 35 kV	7110	Materials purchased
7100.13213	Operation Cost on Outsource, 35 kV	7190	Other operating activities
7100.13214	Operation Cost on Electricity Consumed and Other Utilities, 35 kV	7140	Indirect materials (purchased)
7100.13215	Operation Cost on Operating Lease, 35 kV	7190	Other operating activities
7100.13218	Depreciation Cost of 35 kV	7170	Depreciation/amortization
7100.13219	Operation Cost on Other, 35 kV	7190	Other operating activities
7100.1322	Maintenance Cost, 35 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.13221	Maintenance Cost on Personnel, 35 kV	7150	Indirect labor
7100.13222	Maintenance Cost on Materials, 35 kV	7140	Indirect materials (purchased)
7100.13223	Maintenance Cost on Outsource, 35 kV	7190	Other operating activities
7100.13224	Maintenance Cost on Electricity Consumed and Other Utilities, 35 kV	7140	Indirect materials (purchased)
7100.13225	Maintenance Cost on Operating Lease, 35 kV	7190	Other operating activities
7100.13228	Depreciation Cost of 35 kV	7170	Depreciation/amortization
7100.13229	Maintenance Cost on Other, 35 kV	7190	Other operating activities
7100.1323	Cost of Energy Losses, 35 kV	7190	Other operating activities
7100.1329	Other Electricity Regulated Cost of Production (Services), 35 kV	7190	Other operating activities
7100.133	Cost of Regulated Electricity Services, Distribution (Network) 10 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1331	Operation Cost, 10 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.13311	Operation Cost on Personnel, 10 kV	7120	Labor - Direct
7100.13312	Operation Cost on Materials, 10 kV	7110	Materials purchased
7100.13313	Operation Cost on Outsource, 10 kV	7190	Other operating activities
7100.13314	Operation Cost on Electricity Consumed and Other Utilities, 10 kV	7140	Indirect materials (purchased)
7100.13315	Operation Cost on Operating Lease, 10 kV	7190	Other operating activities
7100.13318	Depreciation Cost of 10 kV	7170	Depreciation/amortization
7100.13319	Operation Cost on Other, 10 kV	7190	Other operating activities
7100.1332	Maintenance Cost, 10 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.13321	Maintenance Cost on Personnel, 10 kV	7150	Indirect labor
7100.13322	Maintenance Cost on Materials, 10 kV	7140	Indirect materials (purchased)
7100.13323	Maintenance Cost on Outsource, 10 kV	7190	Other operating activities
7100.13324	Maintenance Cost on Electricity Consumed and Other Utilities, 10 kV	7140	Indirect materials (purchased)
7100.13325	Maintenance Cost on Operating Lease, 10 kV	7190	Other operating activities
7100.13328	Depreciation Cost of 10 kV	7170	Depreciation/amortization
7100.13329	Maintenance Cost on Other, 10 kV	7190	Other operating activities
7100.1333	Cost of Energy Losses, 10 kV	7190	Other operating activities
7100.1339	Other Electricity Regulated Cost of Production (Services), 10 kV	7190	Other operating activities

7100.134	Cost of Regulated Electricity Services, Distribution (Network) 6 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1341	Operation Cost, 6 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.13411	Operation Cost on Personnel, 6 kV	7120	Labor - Direct
7100.13412	Operation Cost on Materials, 6 kV	7110	Materials purchased
7100.13413	Operation Cost on Outsource, 6 kV	7190	Other operating activities
7100.13414	Operation Cost on Electricity Consumed and Other Utilities, 6 kV	7140	Indirect materials (purchased)
7100.13415	Operation Cost on Operating Lease, 6 kV	7190	Other operating activities
7100.13418	Depreciation Cost of 6 kV	7170	Depreciation/amortization
7100.13419	Operation Cost on Other, 6 kV	7190	Other operating activities
7100.1342	Maintenance Cost, 6 kV	7100	Cost of Goods Sold (manufacturing and service companies)
7100.13421	Maintenance Cost on Personnel, 6 kV	7150	Indirect labor
7100.13422	Maintenance Cost on Materials, 6 kV	7140	Indirect materials (purchased)
7100.13423	Maintenance Cost on Outsource, 6 kV	7190	Other operating activities
7100.13424	Maintenance Cost on Electricity Consumed and Other Utilities, 6 kV	7140	Indirect materials (purchased)
7100.13425	Maintenance Cost on Operating Lease, 6 kV	7190	Other operating activities
7100.13428	Depreciation Cost of 6 kV	7170	Depreciation/amortization
7100.13429	Maintenance Cost on Other, 6 kV	7190	Other operating activities
7100.1343	Cost of Energy Losses, 6 kV	7190	Other operating activities
7100.1349	Other Electricity Regulated Cost of Production (Services), 6 kV	7190	Other operating activities
7100.135	Cost of Regulated Electricity Services, Distribution (Network) 220/380 V	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1351	Operation Cost, 220/380 V	7100	Cost of Goods Sold (manufacturing and service companies)
7100.13511	Operation Cost on Personnel, 220/380 V	7120	Labor - Direct
7100.13512	Operation Cost on Materials, 220/380 V	7110	Materials purchased
7100.13513	Operation Cost on Outsource, 220/380 V	7190	Other operating activities
7100.13514	Operation Cost on Electricity Consumed and Other Utilities, 220/380 V	7140	Indirect materials (purchased)
7100.13515	Operation Cost on Operating Lease, 220/380 V	7190	Other operating activities
7100.13518	Depreciation Cost of 220/380 V	7170	Depreciation/amortization
7100.13519	Operation Cost on Other, 220/380 V	7190	Other operating activities
7100.1352	Maintenance Cost, 220/380 V	7100	Cost of Goods Sold (manufacturing and service companies)
7100.13521	Maintenance Cost on Personnel, 220/380 V	7150	Indirect labor
7100.13522	Maintenance Cost on Materials, 220/380 V	7140	Indirect materials (purchased)
7100.13523	Maintenance Cost on Outsource, 220/380 V	7190	Other operating activities
7100.13524	Maintenance Cost on Electricity Consumed and Other Utilities, 220/380 V	7140	Indirect materials (purchased)
7100.13525	Maintenance Cost on Operating Lease, 220/380 V	7190	Other operating activities
7100.13528	Depreciation Cost of 220/380 V	7170	Depreciation/amortization
7100.13529	Maintenance Cost on Other, 220/380 V	7190	Other operating activities
7100.1353	Cost of Energy Losses, 220/380 V	7190	Other operating activities
7100.1359	Other Electricity Regulated Cost of Production (Services), 220/380 V	7190	Other operating activities
7100.137	Cost of Regulated Electricity Services, Distribution (Network), Distribution Dispatch Services	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1371	Operation Cost, Distribution Dispatch Services	7100	Cost of Goods Sold (manufacturing and service companies)
7100.13711	Operation Cost on Personnel, Distribution Dispatch Services	7120	Labor - Direct
7100.13712	Operation Cost on Materials, Distribution Dispatch Services	7110	Materials purchased

7100.13713	Operation Cost on Outsource, Distribution Dispatch Services	7190	Other operating activities
7100.13714	Operation Cost on Electricity Consumed and Other Utilities, Distribution Dispatch Services	7140	Indirect materials (purchased)
7100.13715	Operation Cost on Operating Lease, Distribution Dispatch Services	7190	Other operating activities
7100.13718	Depreciation Cost of Distribution Dispatch Services	7170	Depreciation/amortization
7100.13719	Operation Cost on Other, Distribution Dispatch Services	7190	Other operating activities
7100.1372	Maintenance Cost, Distribution Dispatch Services	7100	Cost of Goods Sold (manufacturing and service companies)
7100.13721	Maintenance Cost on Personnel, Distribution Dispatch Services	7150	Indirect labor
7100.13722	Maintenance Cost on Materials, Distribution Dispatch Services	7140	Indirect materials (purchased)
7100.13723	Maintenance Cost on Outsource, Distribution Dispatch Services	7190	Other operating activities
7100.13724	Maintenance Cost on Electricity Consumed and Other Utilities, Distribution Dispatch Services	7140	Indirect materials (purchased)
7100.13725	Maintenance Cost on Operating Lease, Distribution Dispatch Services	7190	Other operating activities
7100.13728	Depreciation Cost of Distribution Dispatch Services	7170	Depreciation/amortization
7100.13729	Maintenance Cost on Other, Distribution Dispatch Services	7190	Other operating activities
7100.1373	Cost of Energy Losses, Distribution Dispatch Services	7190	Other operating activities
7100.1379	Other Electricity Regulated Cost of Production (Services), Distribution Dispatch Services	7190	Other operating activities
7100.138	Cost of Regulated Electricity Services, Distribution (Network), Technical Services	7120	Labor - Direct
7100.139	Cost of Regulated Electricity Services, Distribution (Network), Other	7190	Other operating activities
7100.14	Cost of Regulated Electricity Distribution (Supply) Activities	7100	Cost of Goods Sold (manufacturing and service companies)
7100.141	Cost of Supply of Active Electricity	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1411	Cost of Purchase of Electricity	7100	Cost of Goods Sold (manufacturing and service companies)
7100.14111	Cost of Active Electricity Purchased for Sale	7210	Acquisition/purchase
7100.1412	Operation & Maintenance Cost	7100	Cost of Goods Sold (manufacturing and service companies)
7100.14121	Operation and Maintenance Cost of Distribution (Supply) on Personnel	7210	Acquisition/purchase
7100.14122	Operation and Maintenance Cost of Distribution (Supply) on Materials	7210	Acquisition/purchase
7100.14123	Operation and Maintenance Cost of Distribution (Supply) on Outsource	7210	Acquisition/purchase
7100.14124	Operation and Maintenance Cost of Distribution (Supply) on Electricity Consumed and Other Utilities	7210	Acquisition/purchase
7100.14125	Operation and Maintenance Cost of Distribution (Supply) on Operating Lease	7210	Acquisition/purchase
7100.14128	Depreciation Cost of the Assets of Distribution (Supply) in Operation	7170	Depreciation/amortization
7100.14129	Other Operation and Maintenance Costs of Distribution (Supply)	7190	Other operating activities
7100.1413	Cost of Active Electricity Losses	7190	Other operating activities
7100.1419	Other Cost of Active Electricity Losses	7190	Other operating activities
7100.149	Cost of Other Distribution (Supply) Activity	7190	Other operating activities

7100.15	Cost of Regulated Electricity Generation Activities	7100	Cost of Goods Sold (manufacturing and service companies)
7100.151	Generation in Hydraulic Power Plant	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1511	Direct Cost on Generation	7100	Cost of Goods Sold (manufacturing and service companies)
7100.15111	Hydraulic Water Cost	7110	Materials purchased
7100.15119	Other	7190	Other operating activities
7100.1512	Operation Cost in Hydraulic Power Plant	7100	Cost of Goods Sold (manufacturing and service companies)
7100.15121	Personnel	7120	Labor - Direct
7100.15122	Materials	7110	Materials purchased
7100.15123	Outsource	7190	Other operating activities
7100.15124	Utilities (no electricity)	7190	Other operating activities
7100.15125	Operation lease (rent)	7190	Other operating activities
7100.15126	Electricity Self Consumption	7190	Other operating activities
7100.15128	Depreciation of Assets in Operation	7170	Depreciation/amortization
7100.15129	Other	7190	Other operating activities
7100.1513	Maintenance Cost in Hydraulic Power Plant	7100	Cost of Goods Sold (manufacturing and service companies)
7100.15131	Personnel	7150	Indirect labor
7100.15132	Materials	7110	Materials purchased
7100.15133	Outsource	7190	Other operating activities
7100.15134	Utilities (no electricity)	7190	Other operating activities
7100.15135	Operation lease (rent)	7190	Other operating activities
7100.15136	Electricity Self Consumption	7190	Other operating activities
7100.15138	Depreciation of Assets in Maintenance	7170	Depreciation/amortization
7100.15139	Other	7190	Other operating activities
7100.1519	Other Costs in Hydraulic Power Plant	7190	Other operating activities
7100.152	Generation in Steam Power Plant (Steam only)	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1521	Direct Cost on Generation	7100	Cost of Goods Sold (manufacturing and service companies)
7100.15211	Fuel for Generation	7110	Materials purchased
7100.15212	Water for Generation	7110	Materials purchased
7100.15219	Other	7190	Other operating activities
7100.1522	Operation Cost in Steam Power Plant (Steam only)	7100	Cost of Goods Sold (manufacturing and service companies)
7100.15221	Personnel	7120	Labor - Direct
7100.15222	Materials	7110	Materials purchased
7100.15223	Outsource	7190	Other operating activities
7100.15224	Utilities (no electricity)	7190	Other operating activities
7100.15225	Operation lease (rent)	7190	Other operating activities
7100.15226	Electricity Self Consumption	7190	Other operating activities
7100.15228	Depreciation of Assets in Operation	7170	Depreciation/amortization
7100.15229	Other	7190	Other operating activities
7100.1523	Maintenance Cost in Steam Power Plant (Steam only)	7100	Cost of Goods Sold (manufacturing and service companies)
7100.15231	Personnel	7150	Indirect labor
7100.15232	Materials	7110	Materials purchased
7100.15233	Outsource	7190	Other operating activities
7100.15234	Utilities (no electricity)	7190	Other operating activities
7100.15235	Operation lease (rent)	7190	Other operating activities
7100.15236	Electricity Self Consumption	7190	Other operating activities
7100.15238	Depreciation of Assets in Maintenance	7170	Depreciation/amortization
7100.15239	Other	7190	Other operating activities
7100.1529	Other Cost in Steam Power Plant (Steam only)	7190	Other operating activities
7100.153	Generation in Co-Generation Power Plants (Steam only for Electricity and Steam)	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1531	Direct Cost on Generation	7100	Cost of Goods Sold (manufacturing and service companies)

7100.15311	Fuel for Generation	7110	Materials purchased
7100.15312	Water for Generation	7110	Materials purchased
7100.15319	Other	7190	Other operating activities
7100.1532	Operation Cost in Co-Generation Power Plants (Steam only for Electricity and Steam)	7100	Cost of Goods Sold (manufacturing and service companies)
7100.15321	Personnel	7120	Labor - Direct
7100.15322	Materials	7110	Materials purchased
7100.15323	Outsource	7190	Other operating activities
7100.15324	Utilities (no electricity)	7190	Other operating activities
7100.15325	Operation lease (rent)	7190	Other operating activities
7100.15326	Electricity Self Consumption	7190	Other operating activities
7100.15328	Depreciation of Assets in Operation	7170	Depreciation/amortization
7100.15329	Other	7190	Other operating activities
7100.1533	Maintenance Cost in Co-Generation Power Plants (Steam only for Electricity and Steam)	7100	Cost of Goods Sold (manufacturing and service companies)
7100.15331	Personnel	7150	Indirect labor
7100.15332	Materials	7110	Materials purchased
7100.15333	Outsource	7190	Other operating activities
7100.15334	Utilities (no electricity)	7190	Other operating activities
7100.15335	Operation lease (rent)	7190	Other operating activities
7100.15336	Electricity Self Consumption	7190	Other operating activities
7100.15338	Depreciation of Assets in Maintenance	7170	Depreciation/amortization
7100.15339	Other	7190	Other operating activities
7100.1539	Other Costs on Co-Generation Power Plants (Steam only for Electricity and Steam)	7190	Other operating activities
7100.154	Generation in Gas Power Plants (Gas only)	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1541	Direct Cost on Generation	7100	Cost of Goods Sold (manufacturing and service companies)
7100.15411	Fuel for Generation	7110	Materials purchased
7100.15412	Water for Generation	7110	Materials purchased
7100.15419	Other	7190	Other operating activities
7100.1542	Operation Cost in Gas Power Plants (Gas only)	7100	Cost of Goods Sold (manufacturing and service companies)
7100.15421	Personnel	7120	Labor - Direct
7100.15422	Materials	7110	Materials purchased
7100.15423	Outsource	7190	Other operating activities
7100.15424	Utilities (no electricity)	7190	Other operating activities
7100.15425	Operation lease (rent)	7190	Other operating activities
7100.15426	Electricity Self Consumption	7190	Other operating activities
7100.15428	Depreciation of Assets in Operation	7170	Depreciation/amortization
7100.15429	Other	7190	Other operating activities
7100.1543	Maintenance Cost in Gas Power Plants (Gas only)	7100	Cost of Goods Sold (manufacturing and service companies)
7100.15431	Personnel	7150	Indirect labor
7100.15432	Materials	7140	Indirect materials (purchased)
7100.15433	Outsource	7190	Other operating activities
7100.15434	Utilities (no electricity)	7190	Other operating activities
7100.15435	Operation lease (rent)	7190	Other operating activities
7100.15436	Electricity Self Consumption	7190	Other operating activities
7100.15438	Depreciation of Assets in Maintenance	7170	Depreciation/amortization
7100.15439	Other	7190	Other operating activities
7100.1549	Other Costs on Gas Power Plants (Gas only)	7190	Other operating activities
7100.155	Generation in Combined Cycle Power Plants (Gas and Steam)	7100	Cost of Goods Sold (manufacturing and service companies)
7100.1551	Direct Cost on Generation	7100	Cost of Goods Sold (manufacturing and service companies)
7100.15511	Fuel for Generation	7110	Materials purchased
7100.15512	Water for Generation	7110	Materials purchased

7100.15519	Other	7190	Other operating activities
7100.1552	Operation Cost in Combined Cycle Power Plants (Gas and Steam)	7100	Cost of Goods Sold (manufacturing and service companies)
7100.15521	Personnel	7120	Labor - Direct
7100.15522	Materials	7110	Materials purchased
7100.15523	Outsource	7190	Other operating activities
7100.15524	Utilities (no electricity)	7190	Other operating activities
7100.15525	Operation lease (rent)	7190	Other operating activities
7100.15526	Electricity Self Consumption	7190	Other operating activities
7100.15528	Depreciation of Assets in Operation	7170	Depreciation/amortization
7100.15529	Other	7190	Other operating activities
7100.1553	Maintenance Cost in Combined Cycle Power Plants (Gas and Steam)	7100	Cost of Goods Sold (manufacturing and service companies)
7100.15531	Personnel	7120	Labor - Direct
7100.15532	Materials	7110	Materials purchased
7100.15533	Outsource	7190	Other operating activities
7100.15534	Utilities (no electricity)	7190	Other operating activities
7100.15535	Operation lease (rent)	7190	Other operating activities
7100.15536	Electricity Self Consumption	7190	Other operating activities
7100.15538	Depreciation of Assets in Maintenance	7170	Depreciation/amortization
7100.15539	Other	7190	Other operating activities
7100.1559	Other Costs on Combined Cycle Power Plants (Gas and Steam)	7190	Other operating activities
7100.159	Other	7190	Other operating activities
7100.19	Cost of Production (Services) of Electricity Regulated Other Activities	7190	Other operating activities
7110	Materials / purchased	7110	Materials purchased
7120	Direct Payroll	7120	Labor - Direct
7130	Direct labor taxes and social insurance	7130	Direct labor taxes and social insurance
7140	Indirect materials (purchased)	7140	Indirect materials (purchased)
7150	Indirect Labor	7150	Indirect labor
7160	Indirect Labor Taxes and Benefits Expenses	7160	Indirect labor taxes and benefits expense
7170	Depreciation and amortization	7170	Depreciation/amortization
7180	Repair and Maintenance Costs	7180	Repair and maintenance
7185	Inventory adjustment	7185	Inventory adjustment
7190	Other Operating Expenses	7190	Other operating activities
7200	Cost of Goods Sold (Trading Enterprises)	7200	Cost of Goods Sold (merchandise firms)
7210	Sold / Purchased goods	7210	Acquisition/purchase
7220	Returns/discounts	7220	Returns/discounts
7290	Inventory adjustments	7290	Inventory adjustments
7300	Sales Expenses	7300	Selling expenses
7310	Advertisement Expenses	7310	and sales promotion expense
7320	Salaries, wages and commissions expenses	7320	Salaries, wages and commissions expenses
7330	Accruals on salaries	7330	Sales salary taxes and benefits expenses
7340	Transportation and storage expenses	7340	Transportation and storage expenses
7390	Other selling expenses	7390	Other selling expenses - taxable
7400	General and administrative expenses	7400	G&A Expenses
7400.1	General & Administration Expenses for Electricity Regulated Activities	7400	G&A Expenses
7400.11	General & Administration Expenses of Electricity Regulated Dispatch Activities	7400	G&A Expenses
7400.111	Administration Expenses of Electricity Regulated Dispatch Activities	7400	G&A Expenses
7400.1111	Payroll Cost of Administration	7410	Salary and wages expense
7400.1112	Operating Lease	7490	Other general expenses
7400.1113	Office supply	7425	Office supplies
7400.1114	Communication	7430	Communications - expense

7400.1115	Utilities	7490	Other general expenses
7400.1116	Repair	7440	Repairs
7400.1117	Representative Expenses	7490	Other general expenses
7400.1118	Depreciation	7455	Depreciation and amortization
7400.1119	Other Electricity Regulated Administration Expenses	7490	Other general expenses
7400.112	General Costs of Electricity Regulated Dispatch Activities	7400	G&A Expenses
7400.1121	Insurance	7435	Insurance
7400.1122	Consultation and Audit	7450	Consulting fees
7400.1123	Training	7490	Other general expenses
7400.1124	Bank charges and Fees	7490	Other general expenses
7400.1125	Business Trip	7490	Other general expenses
7400.1126	bad debt	7465	Other tax expenses
7400.1127	Other Taxes and Duties	7465	Other tax expenses
7400.1128	Penalties and Charges	7490	Other general expenses
7400.1129	Other Electricity Regulated General Expenses	7490	Other general expenses
7400.12	General & Administration Expenses of Electricity Regulated Transmission Activities	7400	G&A Expenses
7400.121	Administration Expenses of Electricity Regulated Transmission Activities	7400	G&A Expenses
7400.1211	Payroll Cost of Administration	7410	Salary and wages expense
7400.1212	Operating Lease	7490	Other general expenses
7400.1213	Office supply	7425	Office supplies
7400.1214	Communication	7430	Communications - expense
7400.1215	Utilities	7490	Other general expenses
7400.1216	Repair	7440	Repairs
7400.1217	Representative Expenses	7490	Other general expenses
7400.1218	Depreciation	7455	Depreciation and amortization
7400.1219	Other Electricity Regulated Administration Expenses	7490	Other general expenses
7400.122	General Costs of Electricity Regulated Transmission Activities	7400	G&A Expenses
7400.1221	Insurance	7435	Insurance
7400.1222	Consultation and Audit	7450	Consulting fees
7400.1223	Training	7490	Other general expenses
7400.1224	Bank charges and Fees	7490	Other general expenses
7400.1225	Business Trip	7490	Other general expenses
7400.1226	bad debt	7465	Other tax expenses
7400.1227	Other Taxes and Duties	7465	Other tax expenses
7400.1228	Penalties and Charges	7490	Other general expenses
7400.1229	Other Electricity Regulated General Expenses	7490	Other general expenses
7400.13	General & Administration Costs of Electricity Regulated Distribution (Network) Activities	7400	G&A Expenses
7400.131	Administration Expenses of Electricity Regulated Distribution (Network) Activities	7400	G&A Expenses
7400.1311	Payroll Cost of Administration	7410	Salary and wages expense
7400.1312	Operating Lease	7490	Other general expenses
7400.1313	Office supply	7425	Office supplies
7400.1314	Communication	7430	Communications - expense
7400.1315	Utilities	7490	Other general expenses
7400.1316	Repair	7440	Repairs
7400.1317	Representative Expenses	7490	Other general expenses
7400.1318	Depreciation	7455	Depreciation and amortization
7400.1319	Other Electricity Regulated Administration Expenses	7490	Other general expenses

7400.132	General Costs of Electricity Regulated Distribution (Network) Activities	7400	G&A Expenses
7400.1321	Insurance	7435	Insurance
7400.1322	Consultation and Audit	7450	Consulting fees
7400.1323	Training	7490	Other general expenses
7400.1324	Bank charges and Fees	7490	Other general expenses
7400.1325	Business Trip	7490	Other general expenses
7400.1326	bad debt	7465	Other tax expenses
7400.1327	Other Taxes and Duties	7465	Other tax expenses
7400.1328	Penalties and Charges	7490	Other general expenses
7400.1329	Other Electricity Regulated General Expenses	7490	Other general expenses
7400.14	General & Administration Costs of Electricity Regulated Distribution (Supply) Activities	7400	G&A Expenses
7400.141	Administration Expenses of Electricity Regulated Distribution (Supply) Activities	7400	G&A Expenses
7400.1411	Payroll Cost of Administration	7410	Salary and wages expense
7400.1412	Operating Lease	7490	Other general expenses
7400.1413	Office supply	7425	Office supplies
7400.1414	Communication	7430	Communications - expense
7400.1415	Utilities	7490	Other general expenses
7400.1416	Repair	7440	Repairs
7400.1417	Representative Expenses	7490	Other general expenses
7400.1418	Depreciation	7455	Depreciation and amortization
7400.1419	Other Electricity Regulated Administration Expenses	7490	Other general expenses
7400.142	General Costs of Electricity Regulated Distribution (Supply) Activities	7400	G&A Expenses
7400.1421	Insurance	7435	Insurance
7400.1422	Consultation and Audit	7450	Consulting fees
7400.1423	Training	7490	Other general expenses
7400.1424	Bank charges and Fees	7490	Other general expenses
7400.1425	Business Trip	7490	Other general expenses
7400.1426	bad debt	7465	Other tax expenses
7400.1427	Other Taxes and Duties	7465	Other tax expenses
7400.1428	Penalties and Charges	7490	Other general expenses
7400.1429	Other Electricity Regulated General Expenses	7490	Other general expenses
7400.15	General & Administration Costs of Electricity Regulated Generation Activities	7400	G&A Expenses
7400.151	Administration Expenses of Electricity Regulated Generation Activities	7400	G&A Expenses
7400.1511	Payroll Cost of Administration	7410	Salary and wages expense
7400.1512	Operating Lease	7490	Other general expenses
7400.1513	Office supply	7425	Office supplies
7400.1514	Communication	7430	Communications - expense
7400.1515	Utilities	7490	Other general expenses
7400.1516	Repair	7440	Repairs
7400.1517	Representative Expenses	7490	Other general expenses
7400.1518	Depreciation	7455	Depreciation and amortization
7400.1519	Other Electricity Regulated Administration Expenses	7490	Other general expenses
7400.152	General Costs of Electricity Regulated Generation Activities	7400	G&A Expenses
7400.1521	Insurance	7435	Insurance
7400.1522	Consultation and Audit	7450	Consulting fees
7400.1523	Training	7490	Other general expenses
7400.1524	Bank charges and Fees	7490	Other general expenses
7400.1525	Business Trip	7490	Other general expenses

7400.1526	bad debt	7465	Other tax expenses
7400.1527	Other Taxes and Duties	7465	Other tax expenses
7400.1528	Penalties and Charges	7490	Other general expenses
7400.1529	Other Electricity Regulated General Expenses	7490	Other general expenses
7400.19	General & Administration Costs of Electricity Regulated Other Activities	7400	G&A Expenses
7410	Salary and Wages Expenses	7410	Salary and wages expense
7415	Social Insurance Expense	7415	Social insurance - expense
7420	Operating Lease	7420	Operating lease
7425	Office supplies	7425	Office supplies
7430	Communication Expenses	7430	Communications - expense
7435	Insurance	7435	Insurance
7440	Repair	7440	Repairs
7445	Computer Expenses	7445	Computer's expenses
7450	Consultation and Audit Fee	7450	Consulting fees
7455	Depreciation and amortization	7455	Depreciation and amortization
7460	Bad debt expense	7460	Bad debt expense
7465	Other tax expenses	7465	Other tax expenses
7490	Other general expenses	7490	Other general expenses
7500	Total Operating Expenses for Regulated Activities	Remark 1	Remark 1
7500.1	Operating Expenses for Electricity Regulated Activity	Remark 1	Remark 1
7500.11	Operating Expenses for Electricity Regulated Dispatch Activity	Remark 1	Remark 1
7500.111	Tariff Type 1 (GEL/kWh)	Remark 1	Remark 1
7500.1111	Production / Service Cost of Dispatch Services	Remark 1	Remark 1
7500.11111	Direct Electricity Cost	Remark 1	Remark 1
7500.11112	Payroll Cost	Remark 1	Remark 1
7500.11113	Materials	Remark 1	Remark 1
7500.11114	Outsource	Remark 1	Remark 1
7500.11115	Utilities	Remark 1	Remark 1
7500.11116	Operation lease (rent)	Remark 1	Remark 1
7500.11117	Electricity Losses	Remark 1	Remark 1
7500.11118	Depreciation	Remark 1	Remark 1
7500.11119	Other	Remark 1	Remark 1
7500.1112	General & Administration Expenses	Remark 1	Remark 1
7500.11121	Payroll Cost	Remark 1	Remark 1
7500.11122	Supply, Communication & Utilities	Remark 1	Remark 1
7500.11123	Business Trips, Trainings, Representative Expenses	Remark 1	Remark 1
7500.11124	Depreciation, Repair & Rent	Remark 1	Remark 1
7500.11125	Insurance, Consulting & Audit	Remark 1	Remark 1
7500.11126	Bank Charges	Remark 1	Remark 1
7500.11127	Other Taxes & Duties, Penalties & Charges	Remark 1	Remark 1
7500.11128	bad debt	Remark 1	Remark 1
7500.11129	Other	Remark 1	Remark 1
7500.12	Operating Expenses for Electricity Regulated Transmission Activity	Remark 1	Remark 1
7500.121	Tariff Type 1 (GEL/kWh)	Remark 1	Remark 1
7500.1211	Production / Service Cost of Transmission Services	Remark 1	Remark 1
7500.12111	Direct Electricity Cost	Remark 1	Remark 1
7500.12112	Payroll Cost	Remark 1	Remark 1
7500.12113	Materials	Remark 1	Remark 1
7500.12114	Outsource	Remark 1	Remark 1
7500.12115	Utilities	Remark 1	Remark 1
7500.12116	Operation lease (rent)	Remark 1	Remark 1

7500.12117	Electricity Losses	Remark 1	Remark 1
7500.12118	Depreciation	Remark 1	Remark 1
7500.12119	Other	Remark 1	Remark 1
7500.1212	General & Administration Expenses	Remark 1	Remark 1
7500.12121	Payroll Cost	Remark 1	Remark 1
7500.12122	Supply, Communication & Utilities	Remark 1	Remark 1
7500.12123	Business Trips, Trainings, Representative Expenses	Remark 1	Remark 1
7500.12124	Depreciation, Repair & Rent	Remark 1	Remark 1
7500.12125	Insurance, Consulting & Audit	Remark 1	Remark 1
7500.12126	Bank Charges	Remark 1	Remark 1
7500.12127	Other Taxes & Duties, Penalties & Charges	Remark 1	Remark 1
7500.12128	bad debt	Remark 1	Remark 1
7500.12129	Other	Remark 1	Remark 1
7500.13	Operating Expenses for Electricity Regulated Distribution (Network) Activity	Remark 1	Remark 1
7500.131	Tariff Type 1 (GEL/kWh)	Remark 1	Remark 1
7500.1311	Production / Service Cost of Distribution (Network) Services	Remark 1	Remark 1
7500.13111	Direct Electricity Cost	Remark 1	Remark 1
7500.13112	Payroll Cost	Remark 1	Remark 1
7500.13113	Materials	Remark 1	Remark 1
7500.13114	Outsource	Remark 1	Remark 1
7500.13115	Utilities	Remark 1	Remark 1
7500.13116	Operation lease (rent)	Remark 1	Remark 1
7500.13117	Electricity Losses	Remark 1	Remark 1
7500.13118	Depreciation	Remark 1	Remark 1
7500.13119	Other	Remark 1	Remark 1
7500.1312	General & Administration Expenses	Remark 1	Remark 1
7500.13121	Payroll Cost	Remark 1	Remark 1
7500.13122	Supply, Communication & Utilities	Remark 1	Remark 1
7500.13123	Business Trips, Trainings, Representative Expenses	Remark 1	Remark 1
7500.13124	Depreciation, Repair & Rent	Remark 1	Remark 1
7500.13125	Insurance, Consulting & Audit	Remark 1	Remark 1
7500.13126	Bank Charges	Remark 1	Remark 1
7500.13127	Other Taxes & Duties, Penalties & Charges	Remark 1	Remark 1
7500.13128	bad debt	Remark 1	Remark 1
7500.13129	Other	Remark 1	Remark 1
7500.14	Operating Expenses for Electricity Regulated Distribution (Supply) Activity	Remark 1	Remark 1
7500.141	Tariff Type 1 (GEL/kWh)	Remark 1	Remark 1
7500.1411	Production / Service Cost of Distribution (Supply) Services	Remark 1	Remark 1
7500.14111	Direct Electricity Cost	Remark 1	Remark 1
7500.14112	Payroll Cost	Remark 1	Remark 1
7500.14113	Materials	Remark 1	Remark 1
7500.14114	Outsource	Remark 1	Remark 1
7500.14115	Utilities	Remark 1	Remark 1
7500.14116	Operation lease (rent)	Remark 1	Remark 1
7500.14117	Electricity Losses	Remark 1	Remark 1
7500.14118	Depreciation	Remark 1	Remark 1
7500.14119	Other	Remark 1	Remark 1
7500.1412	General & Administration Expenses	Remark 1	Remark 1
7500.14121	Payroll Cost	Remark 1	Remark 1
7500.14122	Supply, Communication & Utilities	Remark 1	Remark 1

7500.14123	Business Trips, Trainings, Representative Expenses	Remark 1	Remark 1
7500.14124	Depreciation, Repair & Rent	Remark 1	Remark 1
7500.14125	Insurance, Consulting & Audit	Remark 1	Remark 1
7500.14126	Bank Charges	Remark 1	Remark 1
7500.14127	Other Taxes & Duties, Penalties & Charges	Remark 1	Remark 1
7500.14128	bad debt	Remark 1	Remark 1
7500.14129	Other	Remark 1	Remark 1
7500.15	Operating Expenses for Electricity Regulated Generation Activity	Remark 1	Remark 1
7500.151	Tariff Type 1 (GEL/kWh)	Remark 1	Remark 1
7500.1511	Production / Service Cost of Generation	Remark 1	Remark 1
7500.15111	Direct Electricity Cost	Remark 1	Remark 1
7500.15112	Payroll Cost	Remark 1	Remark 1
7500.15113	Materials	Remark 1	Remark 1
7500.15114	Outsource	Remark 1	Remark 1
7500.15115	Utilities	Remark 1	Remark 1
7500.15116	Operation lease (rent)	Remark 1	Remark 1
7500.15117	Electricity Losses	Remark 1	Remark 1
7500.15118	Depreciation	Remark 1	Remark 1
7500.15119	Other	Remark 1	Remark 1
7500.1512	General & Administration Expenses	Remark 1	Remark 1
7500.15121	Payroll Cost	Remark 1	Remark 1
7500.15122	Supply, Communication & Utilities	Remark 1	Remark 1
7500.15123	Business Trips, Trainings, Representative Expenses	Remark 1	Remark 1
7500.15124	Depreciation, Repair & Rent	Remark 1	Remark 1
7500.15125	Insurance, Consulting & Audit	Remark 1	Remark 1
7500.15126	Bank Charges	Remark 1	Remark 1
7500.15127	Other Taxes & Duties, Penalties & Charges	Remark 1	Remark 1
7500.15128	bad debt	Remark 1	Remark 1
7500.15129	Other	Remark 1	Remark 1
7500.19	Operating Expenses for Electricity Regulated Other Activity	Remark 1	Remark 1
7500.191	Tariff Type 1 (GEL/kWh)	Remark 1	Remark 1
7500.1911	Production / Service Cost of Other Services	Remark 1	Remark 1
7500.19111	Direct Electricity Cost	Remark 1	Remark 1
7500.19112	Payroll Cost	Remark 1	Remark 1
7500.19113	Materials	Remark 1	Remark 1
7500.19114	Outsource	Remark 1	Remark 1
7500.19115	Utilities	Remark 1	Remark 1
7500.19116	Operation lease (rent)	Remark 1	Remark 1
7500.19117	Electricity Losses	Remark 1	Remark 1
7500.19118	Depreciation	Remark 1	Remark 1
7500.19119	Other	Remark 1	Remark 1
7500.1912	General & Administration Expenses	Remark 1	Remark 1
7500.19121	Payroll Cost	Remark 1	Remark 1
7500.19122	Supply, Communication & Utilities	Remark 1	Remark 1
7500.19123	Business Trips, Trainings, Representative Expenses	Remark 1	Remark 1
7500.19124	Depreciation, Repair & Rent	Remark 1	Remark 1
7500.19125	Insurance, Consulting & Audit	Remark 1	Remark 1
7500.19126	Bank Charges	Remark 1	Remark 1
7500.19127	Other Taxes & Duties, Penalties & Charges	Remark 1	Remark 1
7500.19128	bad debt	Remark 1	Remark 1
7500.19129	Other	Remark 1	Remark 1
7700	Expenditures on Non-Current Assets	Remark 1	Remark 1

7700.1	Expenditures on Non-Current Assets, Dispatch	Remark 1	Remark 1
7700.11	Construction (Production) of New FA, Dispatch	Remark 1	Remark 1
7700.12	Installation Costs of FA, Dispatch	Remark 1	Remark 1
7700.13	Expenditures on FA in Operation, Dispatch	Remark 1	Remark 1
7700.14	Development (Production) of New Intangible LT Asset, Dispatch	Remark 1	Remark 1
7700.15	Expenditures on Intangible LT Asset in Operation, Dispatch	Remark 1	Remark 1
7700.2	Expenditures on Non-Current Assets, Transmission	Remark 1	Remark 1
7700.21	Construction (Production) of New FA, Transmission	Remark 1	Remark 1
7700.22	Installation Costs of FA, Transmission	Remark 1	Remark 1
7700.23	Expenditures on FA in Operation, Transmission	Remark 1	Remark 1
7700.24	Development (Production) of New Intangible LT Asset, Transmission	Remark 1	Remark 1
7700.25	Expenditures on Intangible LT Asset in Operation, Transmission	Remark 1	Remark 1
7700.3	Expenditures on Non-Current Assets, Distribution (Network)	Remark 1	Remark 1
7700.31	Construction (Production) of New FA, Distribution	Remark 1	Remark 1
7700.32	Installation Costs of FA, Distribution	Remark 1	Remark 1
7700.33	Expenditures on FA in Operation, Distribution	Remark 1	Remark 1
7700.34	Development (Production) of New Intangible LT Asset, Distribution	Remark 1	Remark 1
7700.35	Expenditures on Intangible LT Asset in Operation, Distribution	Remark 1	Remark 1
7700.4	Expenditures on Non-Current Assets, Distribution (Supply)	Remark 1	Remark 1
7700.41	Construction (Production) of New FA, Distribution (Supply)	Remark 1	Remark 1
7700.42	Installation Costs of FA, Distribution (Supply)	Remark 1	Remark 1
7700.43	Expenditures on FA in Operation, Distribution (Supply)	Remark 1	Remark 1
7700.44	Development (Production) of New Intangible LT Asset, Distribution (Supply)	Remark 1	Remark 1
7700.45	Expenditures on Intangible LT Asset in Operation, Distribution (Supply)	Remark 1	Remark 1
7700.5	Expenditures on Non-Current Assets, Generation	Remark 1	Remark 1
7700.51	Construction (Production) of New FA, Generation	Remark 1	Remark 1
7700.52	Installation Costs of FA, Generation	Remark 1	Remark 1
7700.53	Expenditures on FA in Operation, Generation	Remark 1	Remark 1
7700.54	Development (Production) of New Intangible LT Asset, Generation	Remark 1	Remark 1
7700.55	Expenditures on Intangible LT Asset in Operation, Generation	Remark 1	Remark 1
7700.9	Expenditures on Non-Current Assets, Other	Remark 1	Remark 1
7700.91	Construction (Production) of New FA, Other	Remark 1	Remark 1
7700.92	Installation Costs of FA, Other	Remark 1	Remark 1
7700.93	Expenditures on Assets in Operation FA, Other	Remark 1	Remark 1
7700.94	Development (Production) of New Intangible LT Asset, Other	Remark 1	Remark 1
7700.95	Expenditures on Intangible LT Asset in Operation, Other	Remark 1	Remark 1
8000	Non-Operating Income and Expense	8000	Non-Operating Income and Expense
8100	Non-Operating income	8100	Non-Operating income
8100.1	Income from Grants: Electricity Regulated Activity	8190	Other non operating income

8100.11	Income from Grants: Electricity Regulated Activity, Dispatch	8190	Other non operating income
8100.12	Income from Grants: Electricity Regulated Activity, Transmission	8190	Other non operating income
8100.13	Income from Grants: Electricity Regulated Activity, Distribution (Network)	8190	Other non operating income
8100.14	Income from Grants: Electricity Regulated Activity, Distribution (Supply)	8190	Other non operating income
8100.15	Income from Grants: Electricity Regulated Activity, Generation	8190	Other non operating income
8100.19	Income from Grants: Electricity Regulated Activity, Other	8190	Other non operating income
8110	Interest Income	8110	Interest income
8120	Income from dividends	8120	Income from dividends
8130	Gain from non operating activities	8130	from non operating activities
8190	Other non-operating income	8190	Other non operating income
8200	Non-Operating Expenses/Losses	8200	Non-Operating Expenses/Losses
8200.1	Depreciation of Granted Assets: Electricity Regulated Activity	7170	Depreciation/amortization
8200.11	Depreciation of Granted Assets: Electricity Regulated Activity, Dispatch	7170	Depreciation/amortization
8200.12	Depreciation of Granted Assets: Electricity Regulated Activity, Transmission	7170	Depreciation/amortization
8200.13	Depreciation of Granted Assets: Electricity Regulated Activity, Distribution (Network)	7170	Depreciation/amortization
8200.14	Depreciation of Granted Assets: Electricity Regulated Activity, Distribution (Supply)	7170	Depreciation/amortization
8200.15	Depreciation of Granted Assets: Electricity Regulated Activity, Generation	7170	Depreciation/amortization
8200.19	Depreciation of Granted Assets: Electricity Regulated Activity, Other	7170	Depreciation/amortization
8210	Interest Expense	8210	Interest expense
8220	Non-operating Loss	8220	Non operating loss
8290	Other Non-operating Losses	8290	Other nonoperation expenses
9000	Extraordinary Gains (Losses)	9000	Extraordinary Gains (Losses)
9100	Extraordinary gains or losses	9100	Extraordinary gains or losses
9110	Extraordinary gains	9110	Extraordinary gains
9120	Extraordinary losses	9120	Extraordinary losses
9200	Other Expenses	9200	Other expenses
9210	Profit Tax	9210	Profit tax

USAID Hydropower Investment Promotion Project (USAID-HIPP)

Deloitte Consulting Overseas Projects - HIPP

11 Apakidze Street, Tiflis Business Center

Tbilisi 0171, Georgia