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Review / Revision History			
Revision No.	Date	Description	Approved By
0	June 04, 2018	Initial version	
1			
2			
3			
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## 1.0 OBJECTIVE


This manual aims to guide Electric Cooperatives (ECs) in filling out and submitting Data Entry Templates (DET) in the Web Portal. This must be observed in order to successfully provide data to help aid in monitoring EC financial performance. This DET contributes to the generation of Monthly Financial and Statistical Report and Performance Standard Monitoring Report.

## 2.0 SCOPE

This manual establishes the guidelines of Data Entry Template (DET) standardization, the field mapping from old report to new DET format, and the procedures for the submission of DET ACAM in the Web Portal System performed by Electric Cooperatives (ECs).

## 3.0 DEFINITION OF TERMS

Data Entry Template (DET)	- Input Templates used to fill out information and submitted by the ECs to the NEA BIT Web Portal for NEA acknowledgement and reports generation. These templates serve as inputs in the generation of reports.
Data Entry Field	- Intended value of the data entry field.
Description	- Brief explanation of the data entry field.
DET ACAM	- Data entry template used to record EC financial data such as Trial Balance, Statement of Operations, Statement of Financial Position, etc.
Existing Report	- Existing report equivalent of the data entry template.
Existing Report Field Equivalent	- Data entry field equivalent in the existing report.
Existing Report Table	- Section where the data entry field can be located in the existing report.
Formula	- Computation equivalent of the data entry field.

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- |  |  |
|--|--|
| List of Values (LOV)                     | - Defined values under the dropdown tab.   |
| Monthly Financial and Statistical Report | - An operational report submitted by the EC to NEA that contains the EC's summarized financial transactions for the reporting month. |
| Performance Standard Monitoring Report   | An operational report submitted by the EC to NEA that contains the EC's performance for a given evaluation period.                   |
| Reporting Month                          | - The month covered by the data being reported. This is the data for the month earlier than the current month (Month X – 1).         |
| Required? (Y/N)                          | - Indicates if a field is required to be filled up or not.   |
| Source                                   | - Indicates if field information is a data entry or calculated automatically in the data entry template.                             |
| Validation Rules                         | - Standard values that should be entered in the data entry field or criteria that should be followed.                                |

#### 4.0 ROLES AND RESPONSIBILITIES

- |                           |  |
|---------------------------|--|
| Electric Cooperative (EC) | - Responsible for accomplishing, submitting, revising, and resubmitting DETs. Also accountable for the correctness and accuracy of the submitted data through the DETs and the final outcome of Operational Reports. |
| NEA DET Reviewer          | - Responsible for acknowledging/ reviewing the submitted DETs by the ECs.  |

#### 5.0 MANUAL

The definition of each data entry field that corresponds to the columns found in the DETs.

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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
<b>Sheet 1: Allocation Factors</b>								
<b>EC Name</b>	The acronym of the Electric Cooperative (EC). <i>List of dropdown values will refer to Master List – EC Profile. (E.g. BENEKO, CENPELCO, INEC, etc.).</i>	Y	Data Entry	N/A	Value must be selected from the list of dropdown values.	New	New	New
<b>Reporting Year</b>	The year during which the data is being reported. <i>List of dropdown values are years from 2017 to 2070.</i>	Y	Data Entry	N/A	Value must be selected from the list of dropdown values.	New	New	New
<b>Reporting Month</b>	The month during which the reported data happened. <i>List of dropdown values are months from January to December.</i>	Y	Data Entry	N/A	Value must be selected from the list of dropdown values.	New	New	New
<b>Factor Description</b>	Fixed list of factors to be used in Trial Balance and Payroll Allocations <i>The list includes the following:  Direct Assignment to Distribution Services  Direct Assignment to Distribution Connection Services</i>	N	Display	N/A	N/A	New	New	New



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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
	<i>Direct Assignment to Regulated Retail Services</i>							
	<i>Direct Assignment to Non-Regulated Retail Services</i>							
	<i>Direct Assignment to Supplier of Last Resort Services</i>							
	<i>Direct Assignment to Wholesale Aggregator</i>							
	<i>Direct Assignment to Related Businesses</i>							
	<i>Direct Assignment to Generation Services</i>							
	<i>Direct Assignment to Supply Services</i>							
	<i>Direct Assignment to General Purpose</i>							
	<i>Number of Customers Factor</i>							
	<i>KWH Sales Factor (This Month)</i>							
	<i>KWH Sales Factor (To Date)</i>							
	<i>KWH Purchased Factor (This Month)</i>							
	<i>KWH Purchased Factor (To Date)</i>							
	<i>Number of Meters Factor</i>							



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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
	<i>Coincident Peak Demand Factor</i>							
	<i>Non-Coincident Peak Demand Factor</i>							
	<i>Total Operating Revenues Factor (This Month)</i>							
	<i>Total Operating Revenues Factor (To Date)</i>							
	<i>Total Payroll Excluding Adm &amp; Gen Factor (This Month)</i>							
	<i>Total Payroll Excluding Adm &amp; Gen Factor (To Date)</i>							
	<i>Total Payroll Factor (This Month)</i>							
	<i>Total Payroll Factor (To Date)</i>							
	<i>Total Plant in Service Factor</i>							
	<i>Total Plant in Service less Admin. and General Plant Factor</i>							
	<i>Total Plant in Service less Intangibles and A &amp; G Factor</i>							
	<i>Net Profit Plus Depreciation Factor (This Month)</i>							
	<i>Net Profit Plus</i>							


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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
	<i>Depreciation Factor (To Date)</i> <i>Land Area Factor</i> <i>DS/Land factor</i> <i>Cash and Cash Equivalents</i>							
<b>Factor Name</b>	Abbreviation of Factor Description <i>The list includes the following:</i> <i>DS, DCS, RRS, NRRS, SOLAR, WHLAG, RB, GEN, SS, GP, CUST, KWH (TM), KWH (TD), PUR (TM), PUR (TD), MET, CP, NCP, OPREV (TM), OPREV (TD), PEXAG (TM), PEXAG (TD), PAYROLL (TM), PAYROLL (TD) PLTSERV, PLTSERVXA, PLTSERXI, NP+DPR (TM), NP+DPR (TD), LAF, DSL, CCE, Manual Allocation</i>	N	Display	N/A	N/A	New	New	New
<b>Check</b>	A calculated field that is use to check if inputted factor is equal to 1.000  1.000 total factor means 100% allocation Or the amount is perfectly allocated	N	Calculated	<b>Check =</b> summation of values per row	Must accept numeric value in four (4) decimal places.  Summation value must be equal to 1.0000  In case of variance in inputted factors (higher or lower value than	New	New	New




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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
					1.0000), this field is highlighted in red background and white font.			
<b>Business Segment - Level 1</b>	Fixed list of the following values:  <i>1Distribution and Related Activities</i> <i>2Generation</i> <i>3General Purpose</i>	N	Display	N/A	N/A	New	New	New
<b>Business Segment Level 2</b>	Fixed list of the following values:  <i>1A Distribution Services</i> <i>1B Distribution Connection Services</i> <i>1C Regulated Retail Services</i> <i>1D Non- Regulated Retail Services</i> <i>1E Supplier of Last Resort</i> <i>1F Wholesale Aggregator</i> <i>1G Related Business</i>  <i>2A Generation</i> <i>2B Supply Services</i>	N	Display	N/A	N/A	New	New	New
<b>Direct</b>	Allocation factor that is	N	Data Entry	N/A	Must accept numeric	New	New	New

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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
<b>Assignment to Distribution Services</b>	applicable to Distribution and Related Activities - Distribution Services ONLY.				value in four (4) decimal places.			
<b>Direct Assignment to distribution Connection Services</b>	Allocation factor that is applicable to Distribution and Related Activities - Distribution Connection Services ONLY.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>Direct Assignment to Regulated Retail Services</b>	Allocation factor that is applicable to Distribution and Related Activities - Regulated Retail Services ONLY.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>Direct Assignment to Non-Regulated Retail Services</b>	Allocation factor that is applicable to Distribution and Related Activities - Non Regulated Retail Services ONLY.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>Direct Assignment to Supplier of Last Resort Services</b>	Allocation factor that is applicable to Distribution and Related Activities - Supplier of Last Resort ONLY.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>Direct assignment to Wholesale Aggregator</b>	Allocation factor that is applicable to Distribution and Related Activities - Wholesale Aggregator ONLY.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>Direct Assignment to Related</b>	Allocation factor that is applicable to Distribution and Related Activities -	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New

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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
<b>Businesses</b>	Related Business ONLY.							
<b>Direct Assignment to Generation Services</b>	Allocation factor that is applicable to Generation - Generation ONLY.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>Direct Assignment to Supply Services</b>	Allocation factor that is applicable to Generation - Supply Services ONLY.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>Direct Assignment to General Purpose</b>	Allocation factor that is applicable to General Purpose ONLY.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>Number of Customers Factor</b>	Allocation factor that is based on the number of customers.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>KWH Sales Factor (This Month)</b>	Allocation factor that is based on kWh sales for the month.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>KWH Sales Factor (To Date)</b>	Allocation factor that is based on kWh sales (YTD)	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>KWH Purchased Factor (This Month)</b>	Allocation factor that is based on kWh purchased for the month.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>KWH Purchased Factor (To Date)</b>	Allocation factor that is based on kWh purchased (YT)	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>Number of Meters</b>	Allocation factor that is based on the number of	N	Data Entry	N/A	Must accept numeric value in four (4) decimal	New	New	New

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<b>Factor</b>	meters.				places.			
<b>Coincident Peak Demand Factor</b>	Allocation factor that is based on coincidental peak demand.	N	Data Entry	<b>N/A</b>	Must accept numeric value in four (4) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>Non-Coincident Peak Demand Factor</b>	Allocation factor that is based on non- coincidental peak demand.	N	Data Entry	<b>N/A</b>	Must accept numeric value in four (4) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>Total Operating Revenues Factor (This Month)</b>	Allocation factor that is based on operating revenues for the month.	N	Data Entry	<b>N/A</b>	Must accept numeric value in four (4) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>Total Operating Revenues Factor (To Date)</b>	Allocation factor that is based on operating revenues (YTD).	N	Data Entry	<b>N/A</b>	Must accept numeric value in four (4) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>Total Payroll Excluding Adm &amp; Gen Factor (This Month)</b>	Allocation factor that is based on PEXAG for the month.	N	Data Entry	<b>N/A</b>	Must accept numeric value in four (4) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>Total Payroll Excluding Adm &amp; Gen Factor (To Date)</b>	Allocation factor that is based on PEXAG (YTD)	N	Data Entry	<b>N/A</b>	Must accept numeric value in four (4) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>Total Payroll Factor (This Month)</b>	Allocation factor that is based on payroll for the month.	N	Data Entry	<b>N/A</b>	Must accept numeric value in four (4) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>


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<b>Total Payroll Factor (To Date)</b>	Allocation factor that is based on payroll (YTD).	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>Total Plant in Service Factor</b>	Allocation factor that is based on available plants in service.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>Total Plant in Service less Admin. and General Plant Factor</b>	Allocation factor that is based on available plants in service excluding Administrative and General Plants.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>Total Plant in Service less Intangibles and A &amp; G Factor</b>	Allocation factor that is based on available plants in service excluding Intangibles and Administrative and General expenses.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>Net profit plus depreciation Factor (This Month)</b>	Allocation factor that is based on net profit plus depreciation for the month.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>Net profit plus depreciation Factor (To Date)</b>	Allocation factor that is based on net profit plus depreciation (YTD).	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>Land Area Factor</b>	Allocation factor that is based on land area.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New
<b>DS/Land factor</b>	Allocation factor that is based on land.	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New

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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
<b>Cash and Cash Equivalents</b>	Allocation factor that is based on ending balance of cash and cash equivalents (applicable to accounts under cash and cash equivalents only).	N	Data Entry	N/A	Must accept numeric value in four (4) decimal places.	New	New	New

Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
<b>Sheet 2: Trial Balance</b>								
<b>EC Name</b>	The acronym of the Electric Cooperative (EC). <i>List of dropdown values will refer to Master List – EC Profile (E.g. BENEKO, CENPELCO, INEC, etc.).</i>	Y	Data Entry	N/A	Value must be selected from the list of dropdown values.	New	New	New
<b>Reporting Year</b>	The year during which the data is being reported. <i>List of dropdown values are years from 2017 to 2070.</i>	Y	Data Entry	N/A	Value must be selected from the list of dropdown values.	New	New	New
<b>Reporting Month</b>	The month during which the reported data happened. <i>List of dropdown values are months from January to December.</i>	Y	Data Entry	N/A	Value must be selected from the list of dropdown values.	New	New	New
<b>Account</b>	Assigned code for each	N	Display	N/A	N/A	New	New	New

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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
<b>Code</b>	account name in the Trial Balance as referenced from ACAM file.							
<b>Account Name</b>	List of accounts in the Trial Balance as referenced from ACAM file.	N	Display	N/A	N/A	New	New	New
<b>per ACAM</b>	<p>List of recommended allocation of accounts in the Trial Balance as referenced from ACAM file.</p> <p>The following CoAs will have "For recon. Not allocated." per ACAM label. This means that user must manually input values and allocate them.</p> <p>310-301-00-000 Members' Contribution</p> <p>310-302-00-000 Authorized Share Capital</p> <p>310-303-00-000 Unissued Shared Capital</p> <p>310-304-00-000 Subscribed Share Capital</p> <p>310-305-00-000 Subscription</p>	N	Display	N/A	N/A	New	New	New



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	Receivable							
	310-306-00-000 Paid-Up Share Capital							
	310-307-00-000 Deposit for Share Capital Subscription							
	310-308-10-000 Patron' Capital Credits							
	310-308-11-000 Patronage Capital Assignable							
	310-310-10-000 Donated Capital - PSALM							
	310-310-11-001 Donated Capital - NEA							
	310-310-11-002 Donated Capital - DOE & Other Govt and NGOs							
	310-310-12-000 Donated Capital - Other Sources							
	310-309-00-000 Donated Capital							
	310-311-00-000 RFSC							
	310-313-00-000 Contributions in Aid of Construction							





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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
	310-314-00-000 Revaluation Surplus							
	310-315-00-000 IMC Investment							
	320-301-00-000 Appropriated Margins							
	320-302-10-000 Reserve Fund							
	320-302-11-000 Coop Education & Training Fund							
	320-302-12-000 Community Development Fund							
	320-302-13-000 Optional Fund							
	320-303-10-001 Operating Margins - Current Year							
	320-303-10-002 Operating Margins - Prior Years							
	320-303-11-001 Non Operating Margin - Current Year							
	320-303-11-002 Non Operating Margin - Prior Years							
	320-304-00-000							



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	Undivided Net Surplus							
	320-305-00-000 Net Loss							
	321-000-00-000 Accumulated Other Comprehensive Margin/(Loss)							
	550-501-14-000 NEA							
	550-501-15-000 Banks							
	550-501-16-000 Other Financial Institutions							
	550-501-17-000 Others							
	550-502-00-000 Other Interest Charges							
	565-501-00-000 Provision for Income Tax-Current							
	565-502-00-000 Provision for Income Tax – Deferred							
	566-501-00-000 EXTRAORDINARY GAIN							
	566-502-00-000 EXTRAORDINARY LOSS							
	567-501-00-000 Unrealized Gain							

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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
	567-502-00-000 Unrealized Loss							
<b>Factor</b>	<p>List of fixed allocation factor to be used in allocating accounts in the Trial Balance:</p> <p><i>List of values for Factor are:</i></p> <p><i>DS, DCS, RRS, NRRS, SOLAR, WHLAG, RB, GEN, SS, GP, CUST, KWH (TM), KWH (TD), PUR (TM), PUR (TD), MET, CP, NCP, OPREV (TM), OPREV (TD), PEXAG (TM), PEXAG (TD) PAYROLL (TM), PAYROLL (TD) PLTSERV, PLTSERVXA, PLTSERVXI, NP+DPR (TM), NP+DPR (TD), LAF, DSL, CCE, Manual Allocation</i></p> <p>If Manual Allocation is selected from the dropdown, formula on green fields are removed to allow manual allocation of Total Company value by the user. The green fields turn into peach colored cells as an indication that the fields are now available</p>	N	Data Entry	N/A	N/A	New	New	New

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	<p>for input.</p> <p>If the user wishes to select other LOV coming from the selection of Manual Allocation, the formula is expected to return from its pre-formulated form.</p> <p>Factor selection is not applicable to the following accounts in the Trial Balance:</p> <p>310-301-00-000 Members' Contribution</p> <p>310-302-00-000 Authorized Share Capital</p> <p>310-303-00-000 Unissued Shared Capital</p> <p>310-304-00-000 Subscribed Share Capital</p> <p>310-305-00-000 Subscription Receivable</p> <p>310-306-00-000 Paid-Up Share Capital</p>							



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	310-307-00-000 Deposit for Share Capital Subscription							
	310-308-10-000 Patron' Capital Credits							
	310-308-11-000 Patronage Capital Assignable							
	310-310-10-000 Donated Capital - PSALM							
	310-310-11-001 Donated Capital - NEA							
	310-310-11-002 Donated Capital - DOE & Other Govt and NGOs							
	310-310-12-000 Donated Capital - Other Sources							
	310-309-00-000 Donated Capital							
	310-311-00-000 RFSC							
	310-313-00-000 Contributions in Aid of Construction							
	310-314-00-000 Revaluation Surplus							



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	310-315-00-000 IMC Investment							
	320-301-00-000 Appropriated Margins							
	320-302-10-000 Reserve Fund							
	320-302-11-000 Coop Education & Training Fund							
	320-302-12-000 Community Development Fund							
	320-302-13-000 Optional Fund							
	320-303-10-001 Operating Margins - Current Year							
	320-303-10-002 Operating Margins - Prior Years							
	320-303-11-001 Non Operating Margin - Current Year							
	320-303-11-002 Non Operating Margin - Prior Years							
	320-304-00-000 Undivided Net Surplus							
	320-305-00-000 Net							



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	Loss 321-000-00-000 Accumulated Other Comprehensive Margin/(Loss) 550-501-14-000 NEA 550-501-15-000 Banks 550-501-16-000 Other Financial Institutions 550-501-17-000 Others 550-502-00-000 Other Interest Charges 565-501-00-000 Provision for Income Tax-Current 565-502-00-000 Provision for Income Tax - Deferred 566-501-00-000 EXTRAORDINA RY GAIN 566-502-00-000 EXTRAORDINA RY LOSS 567-501-00-000 Unrealized Gain 567-502-00-000 Unrealized Loss							
<b>Total Company</b>	This the value to be allocated.	N	Data Entry	<b>N/A</b>	N/A	New	New	New

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<b>Business Segment - Level 1</b>	Fixed list of the following values:  <i>1Distribution and Related Activities</i> <i>2Generation</i> <i>3General Purpose</i>	N	Display	N/A	N/A	New	New	New
<b>Business Segment – Level 2</b>	Fixed list of the following values: <i>1A Distribution Services</i> <i>1B Distribution Connection Services</i> <i>1C Regulated Retail Services</i> <i>1D Non- Regulated Retail Services</i> <i>1E Supplier of Last Resort</i> <i>1F Wholesale Aggregator</i> <i>1G Related Business</i>  <i>2A Generation</i> <i>2B Supply Services</i>  Automatic allocation is based on the chosen Factor and input in Total	N	Display	N/A	N/A	New	New	New





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	Company value.  Each cell is computed using this formula: Factor x Total Company per Business Segment- Level 2.							
<b>Distribution and Related Activities - Sub Total</b>		N	Calculated	<b>Distribution and Related Activities Sub Total =</b> Distribution Services + Distribution Connection Services + Regulated Retail Services + Non-Regulated Retail Services + Supplier of Last Resort + Wholesale Aggregator + Related Business	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>Generation - Sub Total</b>		N	Calculated	<b>Generation - Sub Total =</b> Generation + Supply Services	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>General Purpose - Sub Total</b>		N	Calculated	<b>General Purpose - Sub Total =</b> summation of values (for this column)	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>Total Check Equal Zero</b>		N	Calculated	<b>Total Check Equal Zero =</b> (Distribution and Related Sub	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>

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				Total + Generation Sub Total + General Purpose) - Total Company	In case of variance (value is <> 0), the cell must be highlighted in bold white font; red background. This means that Total Company is not 100% allocated across business segments.			
<b>Assets</b>	Accounts with series of 100.  Accounts under assets are:  110-000-00-000   NON CURRENT ASSETS  111-000-00-000 Distribution Utility Plant and Equipment (Regular)  111-101-00-000 Distribution Utility Plant and Equipment In Service  111-101-10-000   Land, Land Rights and Improvements  111-101-11-000 Building	N	Display	N/A	N/A	New	New	New



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	111-101-12-000 Structures and Improvements							
	111-101-13-000 Station Equipment							
	111-101-14-000 Poles, Towers and Fixtures							
	111-101-15-000 Overhead Conductors and Devices							
	111-101-16-000 Underground Conduit/Raceways							
	111-101-17-000 Underground Conduit and Devices							
	111-101-18-000 Distribution Line Transformers and Circuit Reclosers							
	111-101-19-000 Power Conditioning Equipment							
	111-101-20-000 Regulated Entity Property on Consumers' Premises							
	111-101-21-000 Street Lights and Signal Systems							
	111-101-22-000 Submarine Cable System							

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	111-101-23-000 Service Drop Wires & Equipment							
	111-101-24-000 Meters, Metering Equipments, and Metering Transformers							
	111-101-25-000 Office Furniture and Equipment							
	111-101-26-000 Transportation Equipment							
	111-101-27-000 Tools, Shop, Safety Gadgets, & Garage/Motorpool Equipment							
	111-101-28-000 Laboratory and Testing Equipment							
	111-101-29-000 Information Systems and Related Equipment							
	111-101-30-000 Power Operated Equipment							
	111-101-31-000 Communication Equipment							
	111-101-32-000 Miscellaneous Equipment and Other Assets							



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	111-101-33-000 Electric Plant Purchased							
	111-101-34-000 69 kv Lines							
	111-102-00-000 Distribution Utility Plant and Equipment Not Yet In Service							
	111-102-10-000 Distribution Construction Work In Progress (CWIP)							
	111-102-10-001 CWIP- By Contract							
	111-102-10-002 CWIP- By Administration							
	111-102-11-000 Dist Electric Plant and Equipment Held for Future use							
	111-103-00-000 Distribution Utility Plant & Equipment- Appraisal Increase							
	111-104-00-000 Accumulated Depreciation- Dist. Utility Plant and Equipment							
	111-104-10-000 Accum Depr - Building							



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	111-104-11-000 Accum Depr - Structures and Improvements							
	111-104-12-000 Accum Depr - Station Equipment							
	111-104-13-000 Accum Depr - Poles, Towers, & Fixtures							
	111-104-14-000 Accum Depr - Overhead Conductors & Devices							
	111-104-15-000 Accum Depr - Underground Conduit/Raceways							
	111-104-16-000 Accum Depr - Underground Conduit & Devices							
	111-104-17-000 Accum Depr- Dist Line Transf and Circuit Reclosers							
	111-104-18-000 Accum Depr - Power Conditioning Equipment							
	111-104-19-000 Accum Depr - Regulated Entity Property on Cons Premises							
	111-104-20-000 Accum Depr - St Lights & Signal System							
	111-104-21-000 Accum							



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	Depr - Submarine Cable System							
	111-104-22-000 Accum Depr - Service Dropping							
	111-104-23-000 Accum Depr - Meters, Metering Equip, Metering Transf							
	111-104-24-000 Accum Depr - Office Furniture & Equipment							
	111-104-25-000 Accum Depr - Transportation Equipment							
	111-104-26-000 Accum Depr- Tools, Shop, Safety Gadgets, Garage/Motorpl Equip							
	111-104-27-000 Accum Depr - Laboratory & Testing Equipment							
	111-104-28-000 Accum Depr - Information Systems and Related Equipment							
	111-104-29-000 Accum Depr - Power Operated Equipment							
	111-104-30-000 Accum Depr - Communication Equipment							
	111-104-31-000 Accum Depr - Misc equipment &							

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	Other Assets							
	111-104-32-000 Accum Depr - Electric Plant Purchased							
	111-104-33-000 Accum Depr - 69 kv Lines							
	111-105-00-000 Accum Depr - Utility Plant In Service Held for Future Use							
	111-106-00-000 Accum Depr - Utility Plant In Service- Appraisal Increase							
	111-107-00-000 Distribution Utility Plant and Equipment In Service - SFP							
	111-107-10-000 Land, Land Rights and Improvements							
	111-107-11-000 Building							
	111-107-12-000 Structures and Improvements							
	111-107-13-000 Station Equipment							
	111-107-14-000 Poles, Towers and Fixtures							





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	111-107-15-000 Overhead Conductors and Devices							
	111-107-16-000 Underground Conduit/Raceways							
	111-107-17-000 Underground Conduit and Devices							
	111-107-18-000 Distribution Line Transformers and Circuit Reclosers							
	111-107-19-000 Power Conditioning Equipment							
	111-107-20-000 Regulated Entity Property on Consumers' Premises							
	111-107-21-000 Street Lights and Signal Systems							
	111-107-22-000 Submarine Cable System							
	111-107-23-000 Service Drop Wires & Equipment							
	111-107-24-000 Meters, Metering Equipments, and Metering Transformers							



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	111-107-25-000 Office Furniture and Equipment							
	111-107-26-000 Transportation Equipment							
	111-107-27-000 Tools, Shop, Safety Gadgets, & Garage/Motorpool Equipment							
	111-107-28-000 Laboratory and Testing Equipment							
	111-107-29-000 Information Systems and Related Equipment							
	111-107-30-000 Power Operated Equipment							
	111-107-31-000 Communication Equipment							
	111-107-32-000 Miscellaneous Equipment and Other Assets							
	111-107-33-000 Electric Plant Purchased							
	111-107-34-000 69 kv Lines							
	111-108-00-000							



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	Distribution Construction Work In Progress (CWIP) - SFP							
	111-108-10-000 CWIP- By Contract							
	111-108-11-000 CWIP- By Administration							
	111-109-00-000 Dist Electric Plant and Equipment Held for Future use							
	111-110-00-000 Distribution Utility Plant & Equipment- Appraisal Increase - SFP							
	111-111-00-000 Accumulated Depreciation- Dist. Utility Plant and Equipment - SFP							
	111-111-10-000 Accum Depr - Building							
	111-111-11-000 Accum Depr - Structures and Improvements							
	111-111-12-000 Accum Depr - Station Equipment							
	111-111-13-000 Accum Depr - Poles, Towers, & Fixtures							
	111-111-14-000 Accum Depr - Overhead Conductors & Devices							



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	111-111-15-000 Accum Depr - Underground Conduit/Raceways							
	111-111-16-000 Accum Depr - Underground Conduit & Devices							
	111-111-17-000 Accum Depr- Dist Line Transf and Circuit Reclosers							
	111-111-18-000 Accum Depr - Power Conditioning Equipment							
	111-111-19-000 Accum Depr - Regulated Entity Property on Cons Premises							
	111-111-20-000 Accum Depr - St Lights & Signal System							
	111-111-21-000 Accum Depr - Submarine Cable System							
	111-111-22-000 Accum Depr - Service Dropping							
	111-111-23-000 Accum Depr - Meters, Metering Equip, Metering Transf							
	111-111-24-000 Accum Depr - Office Furniture & Equipment							
	111-111-25-000 Accum							



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	Depr - Transportation Equipment							
	111-111-26-000 Accum Depr- Tools, Shop, Safety Gadgets, Garage/Motorpl Equip							
	111-111-27-000 Accum Depr - Laboratory & Testing Equipment							
	111-111-28-000 Accum Depr - Information Systems and Related Equipment							
	111-111-29-000 Accum Depr - Power Operated Equipment							
	111-111-30-000 Accum Depr - Communication Equipment							
	111-111-31-000 Accum Depr - Misc equipment & Other Assets							
	111-111-32-000 Accum Depr - Electric Plant Purchased							
	111-111-33-000 Accum Depr - Utility Plant In service Held for Future Use							
	111-111-34-000 Accum Depr - Utility Plant In Service- Appraisal							



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	Increase							
	111-111-35-000 Accum Depr - 69 kv Lines							
	112-000-00-000 Generation Plant							
	112-100-00-000 Generation Plant - Mini Hydro Power Plant							
	112-101-00-000 Land, Land Rights, and Improvements							
	112-102-00-000 Structures and Improvements							
	112-103-00-000 Fuel Holders, Producers and Accessories							
	112-104-00-000 Access Road, Dam, Surge Tanks, Headrace, Penstock							
	112-105-00-000 Accessory Electrical Plant							
	112-106-00-000 Turbine, Generator, ETC.							
	112-107-00-000 Standby Unit Generators							
	112-108-00-000							



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	Miscellaneous Generation Plant & Equipment 112-109-00-000 Generation Plant- Appraisal Increase 112-110-00-000 Accum Depr - Generation Plant 112-110-10-000 Accum Depr - Gen Plant, Mini Hydro Plant 112-110-11-000 Accum Depr - Structures & Improvements 112-110-12-000 Accum Depr - Fuel Holders, Prod, & Accessories 112-110-13-000 Accum Depr - access Rd, Dam, Surge Tanks 112-110-14-000 Accum Depr - Accessory Electrical Plant 112-110-15-000 Accum Depr - Turbine, Generator, Etc. 112-110-16-000 Accum Depr - Standby Unit Generator 112-110-17-000 Accum Depr - Misc Generation							



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	Plant & Equipment							
	112-111-00-000 Accum Depr - Generation Plant- Appraisal Increase							
	112-112-00-000 Generation Plant - SFP							
	112-112-10-000 Generation Plant - Mini Hydro Power Plant							
	112-112-11-000 Land, Land Rights, and Improvements							
	112-112-12-000 Structures and Improvements							
	112-112-13-000 Fuel Holders, Producers and Accessories							
	112-112-14-000 Access Road, Dam, Surge Tanks, Headrace, Penstock							
	112-112-15-000 Accessory Electrical Plant							
	112-112-16-000 Turbine, Generator, ETC.							
	112-112-17-000 Standby Unit Generators							





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	112-112-18-000 Miscellaneous Generation Plant & Equipment							
	112-112-19-000 Generation Plant- Appraisal Increase							
	112-113-00-000 Accum Depr - Generation Plant - SFP							
	112-113-10-000 Accum Depr - Gen Plant, Mini Hydro Plant							
	112-113-11-000 Accum Depr - Structures & Improvements							
	112-113-12-000 Accum Depr - Fuel Holders, Prod, & Accessories							
	112-113-13-000 Accum Depr - access Rd, Dam, Surge Tanks							
	112-113-14-000 Accum Depr - Accessory Electrical Plant							
	112-113-15-000 Accum Depr - Turbine, Generator, Etc.							
	112-113-16-000 Accum Depr - Standby Unit Generator							



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	112-113-17-000 Accum Depr - Misc Generation Plant & Equipment							
	112-113-18-000 Accum Depr - Generation Plant- Appraisal Increase							
	113-000-00-000 Restricted Fund							
	113-101-00-000 Restricted Fund- Membership							
	113-103-00-000 Restricted Fund- Power Bill Deposit							
	113-104-00-000 Restricted Fund - Meter Deposit							
	113-105-00-000 Restricted Fund - Subsidy/Grants							
	113-105-10-000 Restricted Fund - Subsidy/Grants - NEA							
	113-105-11-000 Restricted Fund - Subsidy/Grants - DOE							
	113-105-12-000 Restricted Fund - Subsidy/Grants - Other Sources							
	113-107-00-000							



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	Restricted Fund - RFSC 113-109-00-000 Restricted Fund - Retirement Fund 113-110-00-000 Restricted Fund - Calamity Funds 113-111-00-000 Restricted Fund - Share Capital (for CDA ECs) 113-112-00-000 Restricted Fund - Loan Fund 113-108-00-000 Other Restricted Fund 114-000-00-000 Other Non- Current Assets 114-101-00-000 Investment in Associations/Organizations 114-102-00-000 Other Investments 114-103-00-000 Security Deposits 114-103-10-000 Security Deposits - GENCO 114-103-11-000							



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	Security Deposits - NGCP							
	114-103-12-000 Security Deposits - ESCROW							
	114-103-13-000 Security Deposits - WESM							
	114-103-14-000 Security Deposits - OTHERS							
	114-104-00-000 Term Investment							
	114-104-10-000 Investment in Non- Marketable Equity Securities							
	114-104-12-000 Other Funds and Deposit*							
	114-105-00-000 Biological Assets							
	114-105-10-000 Horses							
	114-105-11-000 Carabao							
	114-105-12-000 Cows							
	114-105-13-000 Dogs							
	114-105-14-000 Other Biological Assets							
	114-106-00-000							



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	Accumulated Depreciation - Biological Assets							
	114-107-00-000 Intangible Assets							
	114-107-10-000 Franchise and Consents							
	114-107-11-000 Other Intangible Assets							
	114-108-00-000 Accumulated Depreciation - Intangible Assets							
	114-108-10-000 Accumulated Depreciation - Franchise and Consents							
	114-108-11-000 Accumulated Depreciation - Other Intangible Assets							
	114-109-00-000 Misc Non- Current Assets							
	114-109-10-000 Clearing Accounts							
	114-109-10-001 Transportation - Clearing							
	114-109-10-002 Payroll - Clearing							



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	114-109-11-000 VAT-Input Capital Goods							
	114-110-00-000 Other Misc. Non- Current Assets							
	120-000-00-000 CURRENT ASSETS							
	121-000-00-000 Cash							
	121-101-00-000 Cash in bank-General Fund							
	121-102-00-000 Cash on Hand							
	121-103-00-000 Working Funds							
	121-103-10-000 Petty Cash Fund							
	121-103-11-000 Revolving Fund							
	122-000-00-000 Cash Equivalents							
	122-101-00-000 Marketable Securities							
	122-102-00-000 Short Term Bonds							
	122-103-00-000 Treasury Bills							
	123-000-00-000 Notes							



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	Receivable							
	124-000-00-000 Consumer Accounts Receivables							
	124-101-00-000 Consumer Accounts Receivables- Power Bills							
	124-102-00-000 Consumer Accounts Receivable - Reinvestment/RFSC							
	124-103-00-000 Consumer Accounts Receivables-VAT							
	124-103-10-000 CAR- VAT-GENCO							
	124-103-11-000 CAR- VAT-NGCP							
	124-103-12-000 CAR- VAT-Distribution							
	124-103-13-000 CAR- VAT-System Loss							
	124-103-14-000 CAR- VAT-Others							
	124-104-00-000 Consumer Accounts Receivables - Universal Charges							
	124-104-10-000 CAR UC - Missionary							



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	Electrification							
	124-104-11-000 CAR UC - RE Developers Cash Incentives							
	124-104-12-000 CAR UC - Environmental Charge							
	124-104-13-000 CAR UC - Stranded Contract Costs							
	124-104-14-000 CAR UC - NPC Stranded Debt							
	124-104-15-000 CAR UC - Others							
	124-107-00-000 Consumer Accounts Receivables-FIT ALL							
	124-105-00-000 Consumer Accounts Receivables Other Taxes							
	124-105-10-000 CAR - Franchise Tax							
	124-105-11-000 CAR - Business Tax							
	124-105-12-000 CAR - Real Property Tax							
	124-105-13-000 CAR - Other Tax							





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	124-106-00-000 Consumer Accounts Receivables- Others							
	126-000-00-000 Other Accounts Receivables							
	126-101-00-000 Other Accounts Receivables-EC							
	126-102-00-000 Rents							
	126-103-00-000 Interest and Dividends							
	126-104-00-000 Advances to Officers and Employees							
	126-105-00-000 Other Accounts Receivables							
	127-000-00-000 Allowance for Uncollectible Accounts							
	127-101-00-000 Allowance for Uncollectible Customer Accounts - Power Bills							
	127-102-00-000 Allow for Uncollectible Accts- Other Receivables							
	128-000-00-000 Materials and Supplies							



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	128-101-00-000 Materials, Fuel, Oil, & Lubricants							
	128-102-00-000 Materials and Supplies - Line Construction Materials							
	1285-102-10-000 Materials and Supplies - Line Construction Materials - (Regular)							
	128-102-11-000 Materials and Supplies - Line Construction Materials - (SFP)							
	128-103-00-000 Materials and Supplies - Special Equipment							
	128-104-00-000 Materials and Supplies - Housewiring							
	128-104-10-000 Materials and Supplies - Housewiring - (Regular)							
	128-104-11-000 Materials and Supplies - Housewiring - (SFP)							



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	128-105-00-000 Office Supplies							
	128-106-00-000 Materials and Supplies - Others							
	128-107-00-000 Store Expense Undistributed							
	128-108-00-000 Allowance for Inventory Write Downs							
	129-000-00-000 Other Current Assets							
	129-101-00-000 Prepayments							
	129-101-10-000 Prepayments - Insurance							
	129-101-11-000 Other Prepayments							
	129-102-00-000 Misc. Current Assets							
<b>Total Dist Utility Plant &amp; Equipment In Service</b>		N	Calculated	<b>Total Dist Utility Plant &amp; Equipment In Service =</b> summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>Total CWIP - Total Distribution</b>		N	Calculated	<b>Total CWIP =</b> summation of values per Business	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>



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Utility Plant and Equipment Not Yet In Service				Segment Level 2				
Total Distribution Utility Plant and Equipment Not Yet In Service		N	Calculated	<b>Total Distribution Utility Plant and Equipment Not Yet In Service</b> = Total CWIP + Dist Electric Plant and Equipment Held for Future use	Must accept numeric value in two (2) decimal places.	New	New	New
TOTAL DISTRIBUTION UTILITY PLANT AND EQUIPMENT		N	Calculated	<b>TOTAL DISTRIBUTION UTILITY PLANT AND EQUIPMENT</b> = Total Dist Utility Plant & Equipment In Service + Total Distribution Utility Plant and Equipment Not Yet In Service + Distribution Utility Plant & Equipment-Appraisal Increase	Must accept numeric value in two (2) decimal places.	New	New	New
Total Accumulated Depreciation- Dist. Utility Plant and Equipment		N	Calculated	<b>Total Accumulated Depreciation- Dist. Utility Plant and Equipment</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places.	New	New	New



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Total Dist Utility Plant & Equipment In Service - SFP		N	Calculated	<b>Total Dist Utility Plant &amp; Equipment In Service - SFP</b> = summation of value per Business Segment Level 2	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
Total CWIP - SFP		N	Calculated	<b>Total CWIP - SFP</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
Total Distribution Utility Plant and Equipment Not Yet In Service - SFP		N	Calculated	<b>Total Distribution Utility Plant and Equipment Not Yet In Service - SFP</b> = Total CWIP- SFP + Dist Electric Plant and Equipment Held for Future use	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
TOTAL DISTRIBUTION UTILITY PLANT AND EQUIPMENT - SFP		N	Calculated	<b>TOTAL DISTRIBUTION UTILITY PLANT AND EQUIPMENT - SFP</b> = Total Dist Utility Plant & Equipment In Service - SFP + Total Distribution Utility Plant and Equipment Not Yet In Service - SFP + Distribution Utility Plant & Equipment-Appraisal Increase - SFP	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>Total</b>		N	Calculated	<b>Total</b>	Must accept numeric	<i>New</i>	<i>New</i>	<i>New</i>

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Accumulated Depreciation- Dist. Utility Plant and Equipment - SFP				<b>Accumulated Depreciation- Dist. Utility Plant and Equipment - SFP</b> = summation of values per Business Segment Level 2	value in two (2) decimal places.			
DISTRIBUTION UTILITY PLANT AND EQUIPMENT - SFP, NET		N	Calculated	<b>DISTRIBUTION UTILITY PLANT AND EQUIPMENT - SFP, NET</b> = TOTAL DISTRIBUTION UTILITY PLANT AND EQUIPMENT - SFP - Total Accumulated Depreciation- Dist. Utility Plant and Equipment - SFP	Must accept numeric value in two (2) decimal places.	New	New	New
Total Generation Plant		N	Calculated	<b>Total Generation Plant</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places.	New	New	New
Total Accum Depr - Generation Plant		N	Calculated	<b>Total Accum Depr - Generation Plant</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places.	New	New	New
GENERATION PLANT, NET		N	Calculated	<b>GENERATION PLANT, NET</b> = Total Generation Plant - Total Accum Depr - Generation Plant	Must accept numeric value in two (2) decimal places.	New	New	New



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Total Generation Plant - SFP		N	Calculated	<b>Total Generation Plant - SFP</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places.	New	New	New
Total Accum Depr - Generation Plant - SFP		N	Calculated	<b>Total Accum Depr - Generation Plant - SFP</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places.	New	New	New
GENERATION PLANT - SFP, NET		N	Calculated	<b>GENERATION PLANT - SFP, NET</b> = Total Generation Plant - SFP - Total Accum Depr - Generation Plant - SFP	Must accept numeric value in two (2) decimal places.	New	New	New
TOTAL RESTRICTED FUND		N	Calculated	<b>TOTAL RESTRICTED FUND</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places.	New	New	New
TOTAL OTHER NON CURRENT ASSETS		N	Calculated	<b>TOTAL OTHER NON CURRENT ASSETS</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places.	New	New	New
TOTAL NON CURRENT ASSETS		N	Calculated	<b>TOTAL NON CURRENT ASSETS</b> = DISTRIBUTION	Must accept numeric value in two (2) decimal places.	New	New	New



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				UTILITY PLANT AND EQUIPMENT, NET + DISTRIBUTION UTILITY PLANT AND EQUIPMENT - SFP, NET + GENERATION PLANT, NET + GENERATION PLANT - SFP, NET + TOTAL RESTRICTED FUND + TOTAL OTHER NON CURRENT ASSETS				
<b>TOTAL CASH &amp; CASH EQUIVALENTS</b>		N	Calculated	<b>TOTAL CASH &amp; CASH EQUIVALENTS</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places.	New	New	New
<b>NOTES RECEIVABLE</b>		N	Calculated	<b>NOTES RECEIVABLE</b> = Notes Receivable	Must accept numeric value in two (2) decimal places.	New	New	New
<b>CONSUMERS' ACCOUNTS RECEIVABLE, NET</b>		N	Calculated	<b>CONSUMERS' ACCOUNTS RECEIVABLE, NET</b> = (Consumer Accounts Receivables- Power Bills + Consumer Accounts Receivable- Reinvestment/RFS	Must accept numeric value in two (2) decimal places.	New	New	New





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				C + CAR-VAT-GENCO + CAR-VAT-NGCP + CAR-VAT-Distribution + CAR-VAT-System Loss + CAR-VAT-Others + CAR UC - Missionary Electrification + CAR UC - RE Developers Cash Incentives + CAR UC - Environmental Charge + CAR UC - Stranded Contract Costs + CAR UC - NPC Stranded Debt + CAR UC - Others + Consumer Accounts Receivables-FIT ALL + CAR - Franchise Tax + CAR - Business Tax + CAR - Real Property Tax + CAR - Other Tax + Consumer Accounts Receivables- Others) - Allowance for Uncollectible Customer Accounts - Power Bills				
<b>OTHER ACCOUNTS RECEIVABLE , NET</b>		N	Calculated	<b>OTHER ACCOUNTS RECEIVABLE, NET</b> = (Other Accounts	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>



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				Receivables-EC + Rents + Interest and Dividends + Advances to Officers and Employees + Other Accounts Receivables) - Allow for Uncollectible Accts-Other Receivables				
<b>TOTAL RECEIVABLES, NET</b>		N	Calculated	<b>TOTAL RECEIVABLES, NET</b> = NOTES RECEIVABLE + CONSUMERS' ACCOUNTS RECEIVABLE, NET + OTHER ACCOUNTS RECEIVABLE, NET	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>MATERIALS AND SUPPLIES, NET</b>		N	Calculated	<b>MATERIALS AND SUPPLIES, NET</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>TOTAL OTHER CURRENT ASSETS</b>		N	Calculated	<b>TOTAL OTHER CURRENT ASSETS</b> = Prepayments - Insurance + Other Prepayments + Misc. Current Assets	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>TOTAL</b>		N	Calculated	<b>TOTAL CURRENT</b>	Must accept numeric	<i>New</i>	<i>New</i>	<i>New</i>

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	<i>Document Title:</i> <p style="text-align: center;"><b>DET ACAM MFSR</b></p>	<i>Rev. No.</i> <p style="text-align: center;"><b>00</b></p>	<i>Effective:</i> <p style="text-align: center;"><b>June 04, 2018</b></p>

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<b>CURRENT ASSETS</b>				<b>ASSETS</b> = TOTAL CASH & CASH EQUIVALENTS + TOTAL RECEIVABLES, NET + MATERIALS AND SUPPLIES, NET + TOTAL OTHER CURRENT ASSETS	value in two (2) decimal places.			
<b>TOTAL ASSETS</b>		N	Calculated	<b>TOTAL ASSETS</b> = TOTAL NON CURRENT ASSETS + TOTAL CURRENT ASSETS	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>LIABILITIES</b>	Accounts with series of 200  Accounts under Liabilities are:  210-000-00-000   NON CURRENT LIABILITIES 211-000-00-000   Long Term Loans 211-201-00-000   Long Term Loans - NEA 211-201-10-000   Long Term Loans -NEA- Construction 211-201-11-000   Long	N	Display	<b>N/A</b>	N/A	<i>New</i>	<i>New</i>	<i>New</i>



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	Term Loans -NEA-Rehabilitation							
	211-201-12-000 Long Term Loans -NEA-Expansion							
	211-201-13-000 Long Term Loans-NEA-Logistical							
	211-201-14-000 Long Term Loans-NEA-Others							
	211-202-00-000 Long Term Loans-Banks							
	211-203-00-000 Long Term Loans-Other Financial Institutions							
	211-204-00-000 Long Term Loans-Others							
	212-000-00-000 Long Term Consumers' Refund							
	212-201-00-000 PPA Refund							
	212-202-00-000 Over Recoveries-Others							
	213-000-00-000 Finance Lease Liability							
	213-201-00-000 TRANSCO 69KV Lines Payable							
	213-202-00-000							



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	Suppliers							
	213-203-00-000 Other Finance Lease Liability							
	214-000-00-000 Restructured Accounts Payable (RAP)							
	214-201-00-000 RAP- Power Suppliers							
	214-203-00-000 PSALM/NPC							
	214-201-10-000 GENCO - Others							
	214-201-11-000 WESM							
	214-201-12-000 RAP- Transmission							
	214-202-00-000 RAP- Suppliers							
	214-204-00-000 RAP- Others							
	215-000-00-000 Restructured Loans Payable (RLP)							
	215-201-00-000 RLP - NEA							
	215-202-00-000 RLP - REFC							
	215-204-00-000 RLP - Banks							
	215-203-00-000 RLP-							



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	Others							
	216-000-00-000 Tax Payable (TP)							
	216-201-00-000 TP- Real Property Tax							
	216-202-00-000 TP- Percentage Taxes							
	216-203-00-000 TP - Other Taxes							
	217-000-00-000 Other Non Current Liabilities							
	217-201-00-000 Consumers Deposits							
	217-201-10-000 Consumers' Deposits-Power Bills							
	217-201-12-000 Consumers' Deposits-Meters							
	217-201-13-000 Consumers' Deposits-Transformers							
	217-201-14-000 Consumers' Deposits -Others							
	217-204-00-000 Pension Liability							
	217-202-00-000 Revolving							



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	Capital Payable							
	217-203-00-000 Miscellaneous Non Current Liabilities							
	220-000-00-000 CURRENT LIABILITIES							
	221-101-00-000 Short Term Loans							
	221-101-10-000 Short Term Loans - NEA							
	221-101-11-000 Short Term Loans - Banks							
	221-101-12-000 Short Term Loans - Other Financial Institutions							
	221-101-13-000 Short Term Loans - Others							
	221-000-00-000 NOTES PAYABLE							
	222-000-00-000 Accounts Payable							
	222-2017-00-000 Accounts Payable - Power Suppliers							
	222-201-10-000 PSALM/NPC							
	222-201-11-000							



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	GENCO - Others							
	222-201-12-000 WESM							
	222-202-00-000 Accounts Payable - Transmission							
	222-203-00-000 Accounts Payable-Universal Charges							
	222-203-10-000 Accounts Payable - Missionary Electrification							
	222-203-11-000 Accounts Payable - RE Developers Cash Incentives							
	222-203-12-000 Accounts Payable - Environmental Charge							
	222-203-13-000 Accounts Payable - NPC Stranded Contract Costs							
	222-203-14-000 Accounts Payable - NPC Stranded Debt							
	222-203-15-000 Accounts Payable - UC - Others							





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	222-207-00-000 Accounts Payable - FIT ALL							
	222-204-00-000 Accounts Payable - Other Ecs							
	222-205-00-000 Accounts Payable - Suppliers							
	222-208-00-000 Accounts Payable - Subsidy/Grants							
	222-208-10-000 Accounts Payable - Subsidy/Grants - NEA							
	222-208-11-000 Accounts Payable - Subsidy/Grants - DOE							
	222-208-12-000 Accounts Payable - Subsidy/Grants - Other Sources							
	222-206-00-000 Accounts Payable - Others							
	223-000-00-000 Current Portion of Long Term Liabilities							
	223-201-00-000 Current Portion							



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	of Long Term Loans							
	223-201-10-000 Current Portion of Long Term Loans - NEA							
	223-201-11-000 Current Portion of Long Term Loans - Banks							
	223-201-12-000 Current Portion of Long Term Loans - Other Financial Institutions							
	223-201-13-000 Current Portion of Long Term Loans - Others							
	223-202-00-000 Current Portion of Long Term Consumers' Refund							
	223-203-00-000 Current Portion of Finance Lease Liability							
	223-204-00-00 Current Portion of Restructured Loans							
	223-204-10-000 Current Portion of Restructured Loans - NEA							
	223-204-11-000 Current Portion							



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	of Restructured Loans - Banks							
	223-204-12-000 Current Portion of Restructured Loans - Other Financial Institutions							
	223-204-13-000 Current Portion of Restructured Loans - Others							
	223-205-00-000 Current Portion of Restructured Accounts Payable							
	223-206-00-000 Current Portion of Other Long Term Liabilities							
	224-000-00-000 Accrued Taxes							
	224-201-00-000 Real Property Taxes							
	224-202-00-000 Expanded Withholding Tax Payable							
	224-203-00-000 Withholding Tax payable - Employees							
	224-204-00-000 VAT Payable							
	224-204-10-000 VAT Payable - Generation							



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	224-204-11-000 VAT Payable - Transmission							
	224-204-12-000 VAT Payable - Distribution							
	224-204-13-000 VAT Payable - System Loss							
	224-204-14-000 VAT Payable - Others							
	224-205-00-000 Accrued Taxes - Others							
	225-000-00-000 Accrued Interest							
	226-000-00-000 Penalties and Surcharges Payable							
	227-000-00-000 Patronage Capital Payable							
	228-000-00-000 Patronage Refund Payable							
	229-000-00-000 Interest on Share Capital Payable							
	230-000-00-000 Due to Union/Federation (CETF)							
	231-000-00-000 Consumer Advances for Construction							



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	232-000-00-000 Miscellaneous Current and Accrued Liabilities							
	232-201-00-000 Accrued Rentals							
	232-202-00-000 Accrued Payroll							
	232-203-00-000 Accrued Employees' Leave Credits							
	232-204-00-000 SSS and Philhealth Contributions Payable							
	232-205-00-000 SSS Loans							
	232-206-00-000 HDMF Fund Contributions							
	232-207-00-000 HDMF Loans							
	232-208-00-000 Accrued Pension							
	232-209-00-000 Other Current and Accrued Liabilities							
<b>TOTAL LONG TERM LOANS</b>		N	Calculated	<b>TOTAL LONG TERM LOANS</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimals.	<i>New</i>	<i>New</i>	<i>New</i>



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TOTAL LONG TERM CONSUMERS' REFUND		N	Calculated	<b>TOTAL LONG TERM CONSUMERS' REFUND</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimals.	New	New	New
TOTAL FINANCE LEASE LIABILITY		N	Calculated	<b>TOTAL FINANCE LEASE LIABILITY</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimals.	New	New	New
TOTAL RESTRUCTURED ACCOUNTS PAYABLE		N	Calculated	<b>TOTAL RESTRUCTURED ACCOUNTS PAYABLE</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimals.	New	New	New
TOTAL RESTRUCTURED LOANS PAYABLE		N	Calculated	<b>TOTAL RESTRUCTURED LOANS PAYABLE</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimals.	New	New	New
TOTAL TAX PAYABLE		N	Calculated	<b>TOTAL TAX PAYABLE</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimals.	New	New	New
TOTAL OTHER NON CURRENT LIABILITIES		N	Calculated	<b>TOTAL OTHER NON CURRENT LIABILITIES</b> = summation of	Must accept numeric value in two (2) decimals.	New	New	New



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				values per Business Segment Level 2				
<b>TOTAL NON CURRENT LIABILITIES</b>		N	Calculated	<b>TOTAL NON CURRENT LIABILITIES =</b> TOTAL LONG TERM LOANS + TOTAL LONG TERM CONSUMERS' REFUND + TOTAL FINANCE LEASE LIABILITY + TOTAL RESTRUCTURED ACCOUNTS PAYABLE + TOTAL RESTRUCTURED LOANS PAYABLE + TOTAL TAX PAYABLE + TOTAL OTHER NON CURRENT LIABILITIES	Must accept numeric value in two (2) decimals.	<i>New</i>	<i>New</i>	<i>New</i>
<b>TOTAL SHORT TERM LOANS</b>		N	Calculated	<b>TOTAL SHORT TERM LOANS =</b> summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimals.	<i>New</i>	<i>New</i>	<i>New</i>
<b>TOTAL ACCOUNTS PAYABLE</b>		N	Calculated	<b>TOTAL ACCOUNTS PAYABLE =</b> summation of values per Business Segment Level 2 (excluding Notes Payable)	Must accept numeric value in two (2) decimals.	<i>New</i>	<i>New</i>	<i>New</i>



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TOTAL CURRENT PORTION OF LONG TERM LIABILITIES		N	Calculated	<b>TOTAL CURRENT PORTION OF LONG TERM LIABILITIES =</b> summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimals.	New	New	New
TOTAL ACCRUED TAXES		N	Calculated	<b>TOTAL ACCRUED TAXES =</b> summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimals.	New	New	New
TOTAL MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES		N	Calculated	<b>TOTAL MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES =</b> summation of values per Business Segment Level 2  (excluding Accrued Interest, Penalties and Surcharges Payable, Patronage Capital Payable, Patronage Refund Payable, Interest on Share Capital Payable, Due to Union/Federation (CETF), Consumer Advances for Construction)	Must accept numeric value in two (2) decimals.	New	New	New





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<b>TOTAL CURRENT LIABILITIES</b>		N	Calculated	<b>TOTAL CURRENT LIABILITIES =</b> TOTAL SHORT TERM LOANS + NOTES PAYABLE + TOTAL ACCOUNTS PAYABLE + TOTAL CURRENT PORTION OF LONG TERM LIABILITIES + TOTAL ACCRUED TAXES + Accrued Interest + Penalties and Surcharges Payable + Patronage Capital Payable + Patronage Refund Payable + Interest on Share Capital Payable + Due to Union/Federation (CETF) + Consumer Advances for Construction + TOTAL MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	Must accept numeric value in two (2) decimals.	<i>New</i>	<i>New</i>	<i>New</i>
<b>TOTAL LIABILITIES</b>		N	Calculated	<b>TOTAL LIABILITIES =</b> TOTAL NON CURRENT LIABILITIES +	Must accept numeric value in two (2) decimals.	<i>New</i>	<i>New</i>	<i>New</i>



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				TOTAL CURRENT LIABILITIES				
<b>Equities</b>	Accounts with series of 300  Accounts under Equities are:  300-000-00-000 MEMBERS' EQUITY AND MARGINS 310-000-00-000 EQUITY 310-301-00-000 Members' Contribution 310-302-00-000 Authorized Share Capital 310-303-00-000 Unissued Shared Capital 310-304-00-000 Subscribed Share Capital 310-305-00-000 Subscription Receivable 310-306-00-000 Paid-Up Share Capital	N	Display	N/A	N/A	New	New	New



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	310-307-00-000 Deposit for Share Capital Subscription							
	310-308-00-000 Patronage Capital							
	310-308-10-000 Patron' Capital Credits							
	310-308-11-000 Patronage Capital Assignable							
	310-310-00-000 Donations & Grants							
	310-310-10-000 Donated Capital - PSALM							
	310-310-11-000 Donated Capital- Subsidy from Govt and NGOs							
	310-310-11-001 Donated Capital - NEA							
	310-310-11-002 Donated Capital - DOE & Other Govt and NGOs							
	310-310-12-000 Donated Capital - Other Sources							



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	310-309-00-000 Donated Capital							
	310-311-00-000 RFSC							
	310-313-00-000 Contributions in Aid of Construction							
	310-314-00-000 Revaluation Surplus							
	310-315-00-000 IMC Investment							
	320-000-00-000 MARGINS							
	320-301-00-000 Appropriated Margins							
	320-302-00-000 Statutory Reserves							
	320-302-10-000 Reserve Fund							
	320-302-11-000 Coop Education & Training Fund							
	320-302-12-000 Community Development Fund							
	320-302-13-000 Optional Fund							
	320-303-00-000 Unappropriated							



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	Margins 320-303-10-000 Operating Margins 320-303-10-001 Operating Margins - Current Year 320-303-10-002 Operating Margins - Prior Years 320-303-11-000 Non Operating Margins 320-303-11-001 Non Operating Margin - Current Year 320-303-11-002 Non Operating Margin - Prior Years 320-304-00-000 Undivided Net Surplus 320-305-00-000 Net Loss 321-000-00-000 Accumulated Other Comprehensive Margin/(Loss)							
<b>TOTAL MEMBERS' EQUITY</b>		N	Calculated	<b>TOTAL MEMBERS' EQUITY =</b> summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places	<i>New</i>	<i>New</i>	<i>New</i>



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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
<b>TOTAL LIABILITIES AND MEMBERS' EQUITY</b>		N	Calculated	<b>TOTAL LIABILITIES AND MEMBERS' EQUITY = TOTAL LIABILITIES + TOTAL MEMBERS' EQUITY</b>	Must accept numeric value in two (2) decimal places	New	New	New
<b>Income Accounts</b>	<p>Accounts with series of 400.</p> <p>Accounts under income accounts are:</p> <p>400-000-00-000 REVENUES</p> <p>410-000-00-000 Distribution and Related Activities*</p> <p>410-401-00-000 Pass-on Generation Charges</p> <p>410-402-00-000 Pass-on Transmission Charges</p> <p>410-403-00-000 Pass-on System Loss Charges</p> <p>410-409-00-000 Subsidy Charges (net of Discounts)</p> <p>410-410-00-000 Senior Citizen Discount</p> <p>410-411-00-000</p>	N	Display	<b>N/A</b>	N/A	New	New	New



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	Lifeline Discount							
	410-404-00-000 Distribution Charges							
	410-404-10-000 Residential Sales							
	410-404-11-000 Low Voltage Sales							
	410-404-12-000 High Voltage sales							
	410-405-00-000 Supply Charges							
	410-406-00-000 Metering Charges							
	410-407-00-000 Other Unbundled Charges							
	410-408-00-000 True- Up Charges/refund							
	420-000-00-000 Generation Revenue							
	420-401-00-000 Generation of Electricity & Prov. Of Ancillary Services							
	420-402-00-000 Supply Services							
	420-403-00-000 Other							



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	Generation Related Revenues							
	430-000-00-000 Other Operating Revenues							
	430-401-00-000 Gain on Energy Trading							
	430-402-00-000 Forfeited Discounts							
	430-403-00-000 Rent from Electric Property							
	430-404-00-000 Prompt Payment Discounts							
	430-406-00-000 Collection Efficiency Discounts							
	430-405-00-000 Other Operating Revenue							
	440-000-00-000 Non Operating Revenues							
	440-401-00-000 Rev from Merchandising, Jobbing & Contract Work							
	440-402-00-000 Interest & Dividend Income							
	450-401-00-000 Income from Government Grants-SFP							





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	450-000-00-000 Donation and Grants Subsidy * - Others  440-404-00-000 Gain on Disposal of an Asset  440-403-00-000 Misc Non- Operating Revenue							
<b>TOTAL REVENUE FROM DISTRIBUTION AND RELATED ACTIVITIES</b>		N	Calculated	<b>TOTAL REVENUE FROM DISTRIBUTION AND RELATED ACTIVITIES =</b> summation of values per Business Segment Level 2	Must accept numeric values in two (2) decimal places	<i>New</i>	<i>New</i>	<i>New</i>
<b>TOTAL REVENUE FROM GENERATION</b>		N	Calculated	<b>TOTAL REVENUE FROM GENERATION =</b> summation of values per Business Segment Level 2	Must accept numeric values in two (2) decimal places	<i>New</i>	<i>New</i>	<i>New</i>
<b>TOTAL OTHER OPERATING REVENUE</b>		N	Calculated	<b>TOTAL OTHER OPERATING REVENUE =</b> summation of values per Business Segment Level 2	Must accept numeric values in two (2) decimal places	<i>New</i>	<i>New</i>	<i>New</i>
<b>TOTAL OTHER NON OPERATING REVENUE</b>		N	Calculated	<b>TOTAL OTHER NON OPERATING REVENUE =</b> summation of values per Business Segment Level 2	Must accept numeric values in two (2) decimal places	<i>New</i>	<i>New</i>	<i>New</i>



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<b>TOTAL REVENUE</b>		N	Calculated	<b>TOTAL REVENUE</b> = TOTAL REVENUE FROM DISTRIBUTION AND RELATED ACTIVITIES + TOTAL REVENUE FROM GENERATION + TOTAL OTHER OPERATING REVENUE + TOTAL OTHER NON OPERATING REVENUE	Must accept numeric values in two (2) decimal places	New	New	New
<b>Expense Accounts</b>	Accounts with series of 400.  Accounts under income accounts are:  500-000-00-000 COSTS AND EXPENSES 510-000-00-000 Operation and Maintenance Expenses 511-000-00-000 Purchased Power 511-501-00-000 Generation	N	Display	<b>N/A</b>	N/A	New	New	New



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	Costs							
	511-501-10-000 IPP							
	511-501-11-000 WESM							
	511-501-12-000 Purchased Power Reduction							
	511-502-00-000 Transmission							
	512-000-00-000 DISTRIBUTION EXPENSES							
	512-501-00-000 Operation, Supervision, Engineering							
	512-502-00-000 Operation - Load Dispatching							
	512-503-00-000 Operation- Station Expenses							
	512-504-00-000 Operation - Overhead Line Expense							
	512-505-00-000 Operation - St. Lighting & Signal System							
	512-506-00-000 Operation - Rents							
	512-507-00-000							



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	Operation - Miscellaneous Expenses 512-508-00-000							
	Maintenance - Supervision & Engineering 512-509-00-000							
	Maintenance - Structures 512-510-00-000							
	Maintenance - Station Equipment 512-511-00-000							
	Maintenance - Overhead Lines 512-512-00-000							
	Maintenance - Line Transformers 512-513-00-000							
	Maintenance - St. Lighting & Signal System 512-514-00-000							
	Maintenance- Miscellaneous Plant 513-000-00-000							
	SUPPLY EXPENSES 513-501-00-000							
	Supervision 513-502-00-000							
	Consumers' Discounts							



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	513-502-10-000 Consumers' Prompt Payment Discounts							
	513-502-11-000 Other Consumers' Discounts							
	513-503-00-000 Consumer Records & Collection Expenses							
	513-504-00-000 Uncollectible Accounts							
	513-505-00-000 Informational and Instructional Advertising Expense							
	513-506-00-000 Consumers/Com munity Services Expense							
	513-507-00-000 Housewiring Services							
	513-508-00-000 WESM Related Costs and Expenses							
	513-509-00-000 Miscellaneous Consumer Accounts Expenses							
	514-000-00-000 METERING EXPENSES							



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	514-501-00-000 Operation, Supervision, Engineering							
	514-502-00-000 Meter Expenses							
	514-503-00-000 Meter Reading Expenses							
	514-504-00-000 Service Installation Expenses							
	514-505-00-000 Meter Shop-Permit & License Fees							
	514-506-00-000 Rents							
	514-507-00-000 Miscellaneous Expenses							
	514-508-00-000 Maintenance- Meters							
	514-509-00-000 Laboratory Fees and Charges							
	515-000-00-000 TRANSMISSION EXPENSES							
	520-000-00-000 POWER GENERATION EXPENSES							



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	521-000-00-000 Operation							
	521-501-00-000 Operation, Sup, Eng							
	521-502-00-000 Fuel							
	521-503-00-000 Rents							
	521-504-00-000 Miscellaneous Generation Expenses							
	522-000-00-000 Maintenance							
	522-501-00-000 Maintenance, Sup., Eng							
	522-502-00-000 Maintenance of Structures							
	522-503-00-000 Maintenance of Generating & Electric Equipment							
	522-504-00-000 Maint of Surge tanks, headrace, penstock, access rd, dam							
	522-505-00-000 Maint. Other Misc Gen Plant							
	523-000-00-000 Environmental Management							

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	523-501-00-000 Supervision and maintenance							
	523-502-00-000 Planting materials and Labor							
	523-503-00-000 Advocacy and community relations							
	523-504-00-000 Monitoring							
	523-505-00-000 System Control and Load Dispatching							
	530-000-00-000 ADMINISTRATIVE AND GENERAL EXPENSES							
	530-501-00-000 Administrative and General Salaries							
	530-502-00-000 Office Supplies and Materials							
	530-503-00-000 Outside Services Employed							
	530-504-00-000 Property insurance							
	530-505-00-000 Injuries and							





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	Damages							
	530-506-00-000 Employee Pension and Benefits							
	530-507-00-000 Regulatory Fees and Expenses							
	530-508-00-000 Scholarship Program Expenses							
	530-509-00-000 Rents							
	530-510-00-000 Maintenance of Office and General Plant							
	530-511-00-000 Taxes and Licenses							
	530-512-00-000 Real Property Tax							
	530-513-00-000 Franchise Tax							
	530-514-00-000 Business and Local Tax							
	530-515-00-000 Other Taxes							
	530-516-00-000 Officers Allowances and Benefits							
	530-517-00-000 Travel							
	530-518-00-000 Training							



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	530-519-00-000 Association and Membership Dues							
	530-520-00-000 Miscellaneous General Expenses							
	530-521-00-000 General Assembly Meeting Expenses							
	530-522-00-000 Members' Benefit							
	530-523-00-000 Affiliation Fee							
	530-524-00-000 Social & Community Service							
	530-525-00-000 Provision for CGF							
	540-000-00-000 DEPRECIATION AND AMORTIZATION EXPENSES (REGULAR)							
	540-501-00-000 Depreciation Expenses- Dist Utility Plant & Equipment							
	540-501-11-000 Depr. Exp. - Building							
	540-501-12-000 Depr.							



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	Exp. - Structures and Improvements							
	540-501-13-000 Depr. Exp. - Station Equipment							
	540-501-14-000 Depr. Exp. - Poles, Towers, & Fixtures							
	540-501-15-000 Depr. Exp. - Overhead Conductors & Devices							
	540-501-16-000 Depr. Exp. - Underground Conduit/Raceways							
	540-501-17-000 Depr. Exp. - Underground Conduit & Devices							
	540-501-18-000 Depr. Exp. - Dist. Line Transf & Circuit Reclosers							
	540-501-19-000 Depr. Exp. - Power Conditioning Equipment							
	540-501-20-000 Depr. Exp. - Reg Entity Prop Cons Premises							
	540-501-21-000 Depr. Exp. - St. Light & Signal System							
	540-501-22-000 Depr. Exp. - Submarine Cable System							



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	540-501-23-000 Depr. Exp. - Service Drop Wires & Equipment							
	540-501-24-000 Depr. Exp. - Meters, Metering Equip. & Meter Transformer							
	540-501-25-000 Depr. Exp. - Office Furniture & Equipment							
	540-501-26-000 Depr. Exp. - Transportation Equipment							
	540-501-27-000 Depr. Exp. - Tools, Shop, S Gadgets, Garge & Motorpool Equip							
	540-501-28-000 Depr. Exp. - Laboratory & Testing Equipment							
	540-501-29-000 Depr. Exp. - Information Systems & Related Equipment							
	540-501-30-000 Depr. Exp. - Power Operated Equipment							
	540-501-31-000 Depr. Exp. - Communication Equipment							
	540-501-32-000 Depr. Exp. - Misc Equipment & Other Assets							



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	540-501-33-000 Depr. Exp. - Electric Plant Purchased							
	540-501-34-000 Depr. Exp - 69 kv Lines							
	540-502-00-000 Depr. Exp. - Dist Electric Plant Held for Future Use							
	540-503-00-000 Depr. Exp. - Dist Utility Plant & Equipment - Appraisal Increase							
	540-504-00-000 Depreciation expense- Generation Plant							
	540-504-10-000 Depr. Exp. - Gen Plant, Mini Hydro Power Plant							
	540-504-11-000 Depr. Exp. - Structures & Improvements							
	540-504-12-000 Depr. Exp. - Fuel Holders, Producers and Accessories							
	540-504-13-000 Depr. Exp. - Access Road, Dam, Surge Tanks							
	540-504-14-000 Depr. Exp. - Accessory Electric Equipment							



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	540-504-15-000 Depr. Exp. - Turbine. Generator, etc							
	540-504-16-000 Depr. Exp. - Standby Unit Generator							
	540-504-17-000 Depr. Exp. - Misc Gen Plant & Equip.							
	540-505-00-000 Depr. Exp - Generation Plant - Appraisal Increase							
	540-506-00-000 Depr. Exp - Biological Assets							
	540-507-00-000 Amortization Exp - Intangible Assets							
	541-000-00-000 DEPRECIATION AND AMORTIZATION EXPENSES - SFP							
	541-501-00-000 Depreciation Expenses- Dist Utility Plant & Equipment							
	541-501-11-000 Depr. Exp. - Building							
	541-501-12-000 Depr. Exp. - Structures and Improvements							
	541-501-13-000 Depr.							



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	Exp. - Station Equipment 541-501-14-000 Depr. Exp. - Poles, Towers, & Fixtures							
	541-501-15-000 Depr. Exp. - Overhead Conductors & Devices							
	541-501-16-000 Depr. Exp. - Underground Conduit/Raceways							
	541-501-17-000 Depr. Exp - Underground Conduit & Devices							
	541-501-18-000 Depr. Exp. - Dist. Line Transf & Circuit Reclosers							
	541-501-19-000 Depr. Exp. - Power Conditioning Equipment							
	541-501-20-000 Depr. Exp. - Reg Entity Prop Cons Premises							
	541-501-21-000 Depr. Exp. - St. Light & Signal System							
	541-501-22-000 Depr. Exp. - Submarine Cable System							
	541-501-23-000 Depr. Exp. - Service Drop Wires & Equipment							



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	541-501-24-000 Depr. Exp. - Meters, Metering Equip. & Meter Transformer							
	541-501-25-000 Depr. Exp. - Office Furniture & Equipment							
	541-501-26-000 Depr. Exp. - Transportation Equipment							
	541-501-27-000 Depr. Exp. - Tools, Shop, S Gadgets, Garge & Motorpool Equip							
	541-501-28-000 Depr. Exp. - Laboratory & Testing Equipment							
	541-501-29-000 Depr. Exp. - Information Systems & Related Equipment							
	541-501-30-000 Depr. Exp. - Power Operated Equipment							
	541-501-31-000 Depr. Exp. - Communication Equipment							
	541-501-32-000 Depr. Exp. - Misc Equipment & Other Assets							
	541-501-33-000 Depr. Exp. - Electric Plant Purchased							



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	541-501-34-000 Depr. Exp. - 69 kv Lines							
	541-502-00-000 Depr. Exp. - Dist Electric Plant Held for Future Use							
	541-503-00-000 Depr. Exp. - Dist Utility Plant & Equipment - Appraisal Increase							
	541-504-00-000 Depreciation expense- Generation Plant							
	541-504-10-000 Depr. Exp. - Gen Plant, Mini Hydro Power Plant							
	541-504-11-000 Depr. Exp. - Structures & Improvements							
	541-504-12-000 Depr. Exp. - Fuel Holders, Producers and Accessories							
	541-504-13-000 Depr. Exp. - Access Road, Dam, Surge Tanks							
	541-504-14-000 Depr. Exp. - Accessory Electric Equipment							
	541-504-15-000 Depr. Exp. - Turbine. Generator, etc							



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	541-504-16-000 Depr. Exp. - Standby Unit Generator							
	541-504-17-000 Depr. Exp. - Misc Gen Plant & Equip.							
	541-505-00-000 Depr. Exp - Generation Plant - Appraisal Increase							
	550-000-00-000 INTEREST CHARGES							
	550-501-00-000 Interest on Short Term and Long Term Debts							
	550-501-14-000 NEA							
	550-501-15-000 Banks							
	550-501-16-000 Other Financial Institutions							
	550-501-17-000 Others							
	550-502-00-000 Other Interest Charges							
	560-000-00-000 OTHER OPERATING EXPENSES							
	560-501-00-000 Loss on Energy Trading							
	560-502-00-000 Misc. Other Operating Expenses							



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	561-000-00-000 NON OPERATING EXPENSES							
	561-501-00-000 Expenses on Electric Plant Leased to Others							
	561-502-00-000 Cost and Expenses of Merchandising, Jobbing and Contract Work							
	561-503-00-000 Expenses Non-Utility Operation							
	562-000-00-000 Loss on Disposal of Property							
	563-000-00-000 Impairment Loss							
	563-501-00-000 Impairment Loss on Mortality of BA							
	563-502-00-000 Other Impairment Loss							
	564-000-00-000 Non Operating Taxes							
	565-000-00-000 Provision for Income Tax							
	565-501-00-000 Provision for Income Tax-Current							



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	565-502-00-000 Provision for Income Tax – Deferred 566-000-00-000 EXTRAORDINA RY ITEMS 566-501-00-000 EXTRAORDINA RY GAIN 566-502-00-000 EXTRAORDINA RY LOSS 567-000-00-000 OTHER COMPREHENSIVE MARGIN/(LOSS) 567-501-00-000 Unrealized Gain 567-502-00-000 Unrealized Loss							
<b>TOTAL PURCHASED POWER</b>		N	Calculated	<b>TOTAL PURCHASED POWER = summation of values per Business Segment Level 2</b>	Must accept numeric values in two (2) decimal places	New	New	New
<b>TOTAL DISTRIBUTIO N EXPENSES</b>		N	Calculated	<b>TOTAL DISTRIBUTION EXPENSES = summation of values per Business Segment Level 2</b>	Must accept numeric values in two (2) decimal places	New	New	New



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TOTAL SUPPLY EXPENSES		N	Calculated	<b>TOTAL SUPPLY EXPENSES =</b> summation of values per Business Segment Level 2	Must accept numeric values in two (2) decimal places	New	New	New
TOTAL METERING EXPENSES		N	Calculated	<b>TOTAL METERING EXPENSES =</b> summation of values per Business Segment Level 2	Must accept numeric values in two (2) decimal places	New	New	New
TOTAL POWER GENERATION EXPENSES		N	Calculated	<b>TOTAL POWER GENERATION EXPENSES =</b> summation of values per Business Segment Level 2	Must accept numeric values in two (2) decimal places	New	New	New
TOTAL ADMINISTRATIVE AND GENERAL EXPENSES		N	Calculated	<b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES =</b> summation of values per Business Segment Level 2	Must accept numeric values in two (2) decimal places	New	New	New
TOTAL DEPRECIATION AND AMORTIZATION EXPENSES (REGULAR)		N	Calculated	<b>TOTAL DEPRECIATION AND AMORTIZATION EXPENSES (REGULAR) =</b> summation of values per Business Segment Level 2	Must accept numeric values in two (2) decimal places	New	New	New
TOTAL DEPRECIATION		N	Calculated	<b>TOTAL DEPRECIATION</b>	Must accept numeric values in two (2) decimal places	New	New	New



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ON AND AMORTIZATION EXPENSES - SFP				<b>AND AMORTIZATION EXPENSES - SFP</b> = summation of values per Business Segment Level 2	decimal places			
TOTAL INTEREST EXPENSE		N	Calculated	<b>TOTAL INTEREST EXPENSE</b> = summation of values per Business Segment Level 2	Must accept numeric values in two (2) decimal places	New	New	New
TOTAL OPERATING EXPENSES		N	Calculated	<b>TOTAL OPERATING EXPENSES</b> = summation of values per Business Segment Level 2	Must accept numeric values in two (2) decimal places	New	New	New
TOTAL NON OPERATING EXPENSES		N	Calculated	<b>TOTAL NON OPERATING EXPENSES</b> = summation of values per Business Segment Level 2	Must accept numeric values in two (2) decimal places	New	New	New
TOTAL PROVISION FOR INCOME TAX		N	Calculated	<b>TOTAL PROVISION FOR INCOME TAX</b> = summation of values per Business Segment Level 2	Must accept numeric values in two (2) decimal places	New	New	New
TOTAL COSTS AND EXPENSES		N	Calculated	<b>TOTAL COSTS AND EXPENSES</b> = Total Purchased Power + TOTAL DISTRIBUTION EXPENSES +	Must accept numeric values in two (2) decimal places	New	New	New



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				TOTAL SUPPLY EXPENSES + TOTAL METERING EXPENSES + TOTAL POWER GENERATION EXPENSES + TOTAL ADMINISTRATIVE AND GENERAL EXPENSES + TOTAL DEPRECIATION AND AMORTIZATION EXPENSES (REGULAR) + TOTAL DEPRECIATION AND AMORTIZATION EXPENSES - SFP + TOTAL INTEREST EXPENSE + TOTAL OPERATING EXPENSES + TOTAL NON OPERATING EXPENSES + TOTAL PROVISION FOR INCOME TAX				
<b>TOTAL EXTRAORDINARY ITEMS</b>		N	Calculated	<b>TOTAL EXTRAORDINARY ITEMS</b> = summation of values per Business Segment Level 2	Must accept numeric values in two (2) decimal places	<i>New</i>	<i>New</i>	<i>New</i>

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TOTAL OTHER COMPREHENSIVE MARGIN/(LOSS)		N	Calculated	<b>TOTAL OTHER COMPREHENSIVE MARGIN/(LOSS)</b> = summation of values per Business Segment Level 2	Must accept numeric values in two (2) decimal places	New	New	New
Total Assets - Total Liabilities (Net Assets)		N	Calculated	<b>Total Assets - Total Liabilities (Net Assets)</b> = TOTAL ASSETS - TOTAL LIABILITIES	Must accept numeric values in two (2) decimal places	New	New	New
EQUITY		N	Calculated	<b>EQUITY</b> = TOTAL MEMBERS' EQUITY	Must accept numeric values in two (2) decimal places	New	New	New
Zero Check		N	Calculated	<b>Zero Check</b> = Total Assets - Total Liabilities (Net Assets) - EQUITY	Must accept numeric values in two (2) decimal places	New	New	New
RFSC		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places	New	New	New
Universal Charge		N	Calculated	<b>Universal Charge</b> = Missionary Electrification + RE Developers Cash Incentives + Environmental Charge + Stranded Contract Costs + NPC Stranded Debt + Others	Must accept numeric values in two (2) decimal places	New	New	New
Missionary Electrification		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places	New	New	New





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n					decimal places			
RE Developers Cash Incentives		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New
Environmental Charge		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New
Stranded Contract Costs		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New
NPC Stranded Debt		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New
Others		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New
FIT-ALL		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New
VAT		N	Calculated	VAT = Generation VAT + Transmission VAT + Distribution VAT + System Loss VAT + Other VAT	Must accept numeric values in two (2) decimal places	New	New	New
Generation VAT		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New
Transmission VAT		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New

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Distribution VAT		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New
System Loss VAT		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New
Other VAT		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New
Other Taxes		N	Calculated	<b>Other Taxes =</b> Franchise Tax + Business Tax + Real Property Tax + Other Tax	Must accept numeric values in two (2) decimal places	New	New	New
Franchise Tax		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New
Business Tax		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New
Real Property Tax		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New
Other Tax		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New
Others		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places	New	New	New
Total Billed		N	Calculated	<b>Total Billed =</b> TOTAL REVENUE	Must accept numeric values in two (2) decimal places	New	New	New

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				FROM DISTRIBUTION AND RELATED ACTIVITIES + TOTAL REVENUE FROM GENERATION + RFSC + UNIVERSAL CHARGE + FIT-ALL + VAT + OTHER TAXES + OTHERS	decimal places			

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<b>Sheet 3: Statement of Operations (SOO)- Output Report</b>								
<b>EC Name</b>	The acronym of the Electric Cooperative (EC). <i>List of dropdown values will refer to Master List – EC Profile. (E.g. BENEKO, CENPELCO, INEC, etc.).</i>	Y	Calculated	<b>EC Name = EC</b> Name (in Trial Balance tab)	Value must be the same with the selected EC value in Trial Balance tab	<i>New</i>	<i>New</i>	<i>New</i>
<b>Reporting Year</b>	The year during which the data is being reported. <i>List of dropdown values are years from 2017 to 2070.</i>	Y	Calculated	<b>Reporting Year =</b> Reporting Year (in Trial Balance tab)	Value must be the same with the selected Year value in Trial Balance tab	<i>New</i>	<i>New</i>	<i>New</i>
<b>Reporting Month</b>	The month during which the reported data happened. <i>List of dropdown values</i>	Y	Calculated	<b>Reporting Month =</b> Reporting Month (in Trial Balance tab)	Value must be the same with the selected Month value in Trial Balance tab	<i>New</i>	<i>New</i>	<i>New</i>



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	<i>are months from January to December.</i>							
<b>Particular</b>	Fixed list of accounts from Trial Balance.  <i>The list includes the following:</i>  <i>Revenue from Distribution and Related Activities (Power Bill)</i>  <i>Pass-on Charges</i>  <i>Pass-on Generation Charges</i>  <i>Pass-on Transmission Charges</i>  <i>Pass-on System Loss Charges</i>  <i>Subsidy Charges (net of Discounts)</i>  <i>Senior Citizen Discount</i>  <i>Lifeline Discount</i>  <i>Coop Revenue</i>  <i>Distribution Charges</i>  <i>Supply Charges</i>  <i>Metering Charges</i>  <i>Other Unbundled Charges</i>  <i>True-Up Charges/Refund</i>	N	Display	N/A	N/A	MFSR	01 Statement of Operations	Particular

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	<i>Revenue from Generation</i> <i>Generation of Electricity and Provision of Ancillary Services</i> <i>Supply Services</i> <i>Other Generation Related Revenues</i> <i>Other Operating Revenue</i> <b>TOTAL OPERATING REVENUE</b> <i>Operating Expenses</i> <i>Purchased Power</i> <i>Power Generation Expenses</i> <i>Distribution Expenses</i> <i>Supply Expenses</i> <i>Metering Expenses</i> <i>Transmission Expenses</i> <i>Administrative and General Expenses</i> <i>Other Operating Expenses</i> <b>TOTAL OPERATING EXPENSES</b> <b>OPERATING MARGIN</b> <i>Depreciation and Amortization Expenses</i>							



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	<i>Depreciation and Amortization Expenses (SFP)</i>							
	<i>Depreciation and Amortization Expenses (Regular)</i>							
	<b>NET OPERATING MARGIN</b>							
	<i>Non- Operating Revenues</i>							
	<i>Income from Government Grants-SFP</i>							
	<i>Other Non- Operating Revenues</i>							
	<i>Non-Operating Expenses</i>							
	<i>Earnings Before Interest, Taxes and Extraordinary Items</i>							
	<i>Interest Expense</i>							
	<i>Earnings Before Taxes and Extraordinary Items</i>							
	<i>Provision for Income Tax</i>							
	<i>Earnings Before Extraordinary Items</i>							
	<i>Extraordinary Items</i>							
	<b>NET MARGIN</b>							
	<b>RFSC</b>							
	<i>Universal Charge</i>							



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	<i>Missionary Electrification</i> <i>RE Developers Cash Incentives</i> <i>Environmental Charge</i> <i>Stranded Contract Costs</i> <i>NPC Stranded Debt</i> <i>Others</i> <i>FIT-ALL</i> <i>VAT</i> <i>Generation VAT</i> <i>Transmission VAT</i> <i>Distribution VAT</i> <i>System Loss VAT</i> <i>Other VAT</i> <i>Other Taxes</i> <i>Franchise Tax</i> <i>Business Tax</i> <i>Real Property Tax</i> <i>Other Tax</i> <i>Others</i> <i>TOTAL BILLED</i>							
<b>Total Company</b>		N	Calculated	<b>Total Company =</b> equal to value inputted in Trial	Must accept numeric values in two (2) decimal places.	MFSR	01 Statement of Operations	Total Company



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				Balance				
<b>Business Segment- Level 1</b>	Fixed list of the following values:  <i>1Distribution and Related Activities</i> <i>2Generation</i> <i>3General Purpose</i>	N	Display	N/A	N/A	New	New	New
<b>Business Segment Level 2</b>	Fixed list of the following values: <i>1A Distribution Services</i> <i>1B Distribution Connection Services</i> <i>1C Regulated Retail Services</i> <i>1D Non- Regulated Retail Services</i> <i>1E Supplier of Last Resort</i> <i>1F Wholesale Aggregator</i> <i>1G Related Business</i>  <i>2A Generation</i> <i>2B Supply Services</i>	N	Display	N/A	N/A	New	New	New
<b>Distribution and Related Activities - Sub Total</b>		N	Calculated	<b>Distribution and Related Activities Sub Total = Distribution</b>	Must accept numeric value in two (2) decimal places	New	New	New





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				Services + Distribution Connection Services + Regulated Retail Services + Non Regulated Retail Services + Supplier of Last Resort + Wholesale Aggregator + Related Business	Value must equal to sub- total of Distribution and Related Activities in Trial Balance			
<b>Generation - Sub Total</b>		N	Calculated	<b>Generation - Sub Total</b> = Generation + Supply Services	Must accept numeric value in two (2) decimal places  Value must equal to sub- total of Generation in Trial Balance	<i>New</i>	<i>New</i>	<i>New</i>
<b>General Purpose - Sub Total</b>		N	Calculated	<b>General Purpose - Sub Total</b> = summation of values (for this column)	Must accept numeric value in two (2) decimal places  Value must equal to sub- total of General Purpose in Trial Balance	<i>New</i>	<i>New</i>	<i>New</i>
<b>Pass-on Generation Charges</b>		N	Calculated	<b>Pass-on Generation Charges</b> = 410-401-00-000 Pass-on Generation Charges (in Trial Balance)	Must accept numeric value in two (2) decimal places.	<i>MFSR</i>	01 Statement of Operations	Pass- on Generation Charges
<b>Pass-on</b>		N	Calculated	<b>Pass-on</b>	Must accept numeric	<i>MFSR</i>	01 Statement	Pass- on



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Transmission Charges				<b>Transmission Charges =</b> 410-402-00-000 Pass-on Transmission Charges (in Trial Balance)	value in two (2) decimal places.		of Operations	Transmission Charges
Pass-on System Loss Charges		N	Calculated	<b>Pass-on System Loss Charges =</b> 410-403-00-000 Pass-on System Loss Charges (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Pass- on System Loss Charges
Subsidy Charges (net of Discounts)		N	Display	<b>N/A</b>	N/A	MFSR	01 Statement of Operations	Subsidy Charges (net of Discounts)
Senior Citizen Discount		N	Calculated	<b>Senior Citizen Discount =</b> 410- 410-00-000 Senior Citizen Discount (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Senior Citizen Discount
Lifeline Discount		N	Calculated	<b>Lifeline Discount =</b> 410-411-00-000 Lifeline Discount (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Lifeline Discount
Coop Revenue		N	Display	<b>N/A</b>	N/A	MFSR	01 Statement of Operations	Coop Revenue
Distribution Charges		N	Calculated	<b>Distribution Charges =</b> 410- 404-10-000 Residential Sales + 410-404-11-000 Low Voltage Sales	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Distribution Charges

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				+ 410-404-12-000 High Voltage sales				
<b>Supply Charges</b>		N	Calculated	<b>Supply Charges =</b> 410-405-00-000 Supply Charges (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Supply Charges
<b>Metering Charges</b>		N	Calculated	<b>Metering Charges</b> = 410-406-00-000 Metering Charges (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Metering Charges
<b>Other Unbundled Charges</b>		N	Calculated	<b>Other Unbundled Charges =</b> 410- 407-00-000 Other Unbundled Charges (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Other Unbundled Charges
<b>True-Up Charges/Refund</b>		N	Calculated	<b>True-Up Charges/Refund =</b> 410-408-00-000 True-Up Charges/refund (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	True- Up Charges
<b>Revenue from Generation</b>		N	Display	<b>N/A</b>	N/A	MFSR	01 Statement of Operations	Revenue from Generation
<b>Generation of Electricity and Provision of Ancillary Services</b>		N	Calculated	<b>Generation of Electricity and Provision of Ancillary Services</b> = 420-401-00-000 Generation of Electricity & Prov. Of Ancillary Services (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Generation of Electricity and Provision of Ancillary Services

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Supply Services		N	Calculated	<b>Supply Services</b> = 420-402-00-000 Supply Services (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Supply Services
Other Generation Related Revenues		N	Calculated	<b>Other Generation Related Revenues</b> = 420-403-00-000 Other Generation Related Revenues (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Other Generation Related Revenues
Other Operating Revenue		N	Calculated	<b>Other Operating Revenue</b> = Total Other Operating Revenue (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Other Operating Revenue
<b>TOTAL OPERATING REVENUE</b>		N	Calculated	<b>TOTAL OPERATING REVENUE</b> = Pass-on Generation Charges + Pass-on Transmission Charges + Pass-on System Loss Charges + Senior Citizen Discount + Lifeline Discount + Distribution Charges + Supply Charges + Metering Charges + Other Unbundled Charges + True-Up Charges/Refund + Generation of Electricity and Provision of	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	TOTAL OPERATING REVENUE



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				Ancillary Services + Supply Services + Other Generation Related Revenues + Other Operating Revenue				
<b>Operating Expenses</b>		N	Display	<b>N/A</b>	N/A	MFSR	01 Statement of Operations	Operating Expenses
<b>Purchased Power</b>		N	Calculated	<b>Purchased Power = Total Purchased Power (in Trial Balance)</b>	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Purchased Power
<b>Power Generation Expenses</b>		N	Calculated	<b>Power Generation Expenses = Total Power Generation Expenses (in Trial Balance)</b>	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Power Generation Expenses
<b>Distribution Expenses</b>		N	Calculated	<b>Distribution Expenses = Total Distribution Expenses (in Trial Balance)</b>	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Distribution Expenses
<b>Supply Expenses</b>		N	Calculated	<b>Supply Expenses = Total Supply Expenses (in Trial Balance)</b>	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Supply Expenses
<b>Metering Expenses</b>		N	Calculated	<b>Metering Expenses = Total Metering Expenses (in Trial Balance)</b>	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Metering Expenses
<b>Transmission Expenses</b>		N	Calculated	<b>Transmission Expenses = Transmission</b>	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Transmission Expenses



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				Expenses (in Trial Balance)				
<b>Administrative and General Expenses</b>		N	Calculated	<b>Administrative and General Expenses</b> = Total Administrative and General Expenses (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Administrative and General Expenses
<b>Other Operating Expenses</b>		N	Calculated	<b>Other Operating Expenses</b> = Total Operating Expenses (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Other Operating Expenses
<b>TOTAL OPERATING EXPENSES</b>		N	Calculated	<b>TOTAL OPERATING EXPENSES</b> = Purchased Power + Power Generation Expenses + Distribution Expenses + Supply Expenses + Metering Expenses + Transmission Expenses + Administrative and General Expenses + Other Operating Expenses	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	TOTAL OPERATING EXPENSES
<b>OPERATING MARGIN</b>		N	Calculated	<b>OPERATING MARGIN</b> = TOTAL OPERATING REVENUE - TOTAL OPERATING EXPENSES	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	OPERATING MARGIN
<b>Depreciation</b>		N	Display	<b>N/A</b>	N/A	MFSR	01 Statement	Depreciation and



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and Amortization Expenses							of Operations	Amortization Expenses
Depreciation and Amortization Expenses (SFP)		N	Calculated	<b>Depreciation and Amortization Expenses (SFP)</b> = Total Depreciation and Amortization Expenses (SFP) (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Depreciation and Amortization Expenses
Depreciation and Amortization Expenses (Regular)		N	Calculated	<b>Depreciation and Amortization Expenses (Regular)</b> = Total Depreciation and Amortization Expenses (Regular) (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Depreciation and Amortization Expenses
NET OPERATING MARGIN		N	Calculated	<b>NET OPERATING MARGIN</b> = OPERATING MARGIN - (Depreciation and Amortization Expenses (SFP) + Depreciation and Amortization Expenses (Regular))	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	NET OPERATING MARGIN
Non-Operating Revenues		N	Display	<b>N/A</b>	N/A	MFSR	01 Statement of Operations	Non- Operating Revenues
Income from Government Grants-SFP		N	Calculated	<b>Income from Government Grants-SFP</b> = 450-	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Income from Government Grants-SFP


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				401-00-000 Income from Government Grants-SFP (in Trial Balance)				
<b>Other Non-Operating Revenues</b>		N	Calculated	<b>Other Non-Operating Revenues</b> = Total Other Non-Operating Revenue (TB580) - Income from Government Grants-SFP (450-401-00-000) (both in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Other Non-Operating Revenues
<b>Non-Operating Expenses</b>		N	Calculated	<b>Non-Operating Expenses</b> = Total Non-Operating Expenses (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Non-Operating Expenses
<b>Earnings Before Interest, Taxes and Extraordinary Items</b>		N	Calculated	<b>Earnings Before Interest, Taxes and Extraordinary Items</b> = (NET OPERATING MARGIN + Non Operating Revenues) - Non Operating Expenses	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Earnings Before Interest, Taxes and Extraordinary Items
<b>Interest Expense</b>		N	Calculated	<b>Interest Expense</b> = Total Interest Expense (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Interest Expense
<b>Earnings Before Taxes and</b>		N	Calculated	<b>Earnings Before Taxes and Extraordinary</b>	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Earnings Before Taxes and Extraordinary



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Extraordinary Items				<b>Items</b> = Earnings Before Interest, Taxes and Extraordinary Items - Interest Expense				Items
Provision for Income Tax		N	Calculated	<b>Provision for Income Tax</b> = Total Provision for Income Tax (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Provision for Income Tax
Earnings Before Extraordinary Items		N	Calculated	<b>Earnings Before Extraordinary Items</b> = Earnings Before Taxes and Extraordinary Items - Provision for Income Tax	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Earnings Before Extraordinary Items
Extraordinary Items		N	Calculated	<b>Extraordinary Items</b> = Total Extraordinary Items (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Extraordinary Items
NET MARGIN		N	Calculated	<b>NET MARGIN</b> = Earnings Before Extraordinary Items - Extraordinary Items	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	NET MARGIN
RFSC		N	Calculated	<b>RFSC</b> = RFSC (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	RFSC
Universal Charge		N	Calculated	<b>Universal Charge</b> = Missionary Electrification + RE Developers Cash Incentives +	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Universal Charge

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				Environmental Charge + Stranded Contract Costs + NPC Stranded Debt + Others				
<b>Missionary Electrification</b>		N	Calculated	<b>Missionary Electrification =</b> Missionary Electrification (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Missionary Electrification
<b>RE Developers Cash Incentives</b>		N	Calculated	<b>RE Developers Cash Incentives =</b> RE Developers Cash Incentives (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	RE Developers Cash Incentives
<b>Environmental Charge</b>		N	Calculated	<b>Environmental Charge =</b> Environmental Charge (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Environmental Charge
<b>Stranded Contract Costs</b>		N	Calculated	<b>Stranded Contract Costs =</b> Stranded Contract Costs (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Stranded Contract Costs
<b>NPC Stranded Debt</b>		N	Calculated	<b>NPC Stranded Debt =</b> NPC Stranded Debt (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	NPC Stranded Debt
<b>Others</b>		N	Calculated	<b>Others =</b> Others (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Others
<b>FIT-ALL</b>		N	Calculated	<b>FIT-ALL =</b> FIT-ALL (in Trial Balance)	Must accept numeric value in two (2) decimal	MFSR	01 Statement of Operations	FIT-ALL



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					places.			
VAT		N	Calculated	<b>VAT =</b> Generation VAT + Transmission VAT + Distribution VAT + System Loss VAT + Other VAT	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	VAT
Generation VAT		N	Calculated	<b>Generation VAT =</b> Generation VAT (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Generation VAT
Transmission VAT		N	Calculated	<b>Transmission VAT =</b> Transmission VAT (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Transmission VAT
Distribution VAT		N	Calculated	<b>Distribution VAT =</b> Distribution VAT (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Distribution VAT
System Loss VAT		N	Calculated	<b>System Loss VAT =</b> System Loss VAT (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	System Loss VAT
Other VAT		N	Calculated	<b>Other VAT =</b> Other VAT (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Other VAT
Other Taxes		N	Calculated	<b>Other Taxes =</b> Franchise Tax + Business Tax + Real Property Tax + Other Tax	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Other Taxes
Franchise Tax		N	Calculated	<b>Franchise Tax =</b> Franchise Tax (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Franchise Tax
Business Tax		N	Calculated	<b>Business Tax =</b> Business Tax (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Business Tax


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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
Real Property Tax		N	Calculated	<b>Real Property Tax</b> = Real Property Tax (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Real Property Tax
Other Tax		N	Calculated	<b>Other Tax</b> = Other Tax (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Other Tax
Others		N	Calculated	<b>Others</b> = Others (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Others
Total Billed		N	Calculated	<b>Total Billed</b> = Total Billed (in Trial Balance)	Must accept numeric value in two (2) decimal places.	MFSR	01 Statement of Operations	Total Billed

**Notes:**

- *Statement of Operations (SOO) Output Report is a protected sheet and is not available for input by the user.*
- *This sheet is intended for the user to view immediately the ECs Statement of Operations after filling out Income Accounts and Expense Accounts portions in Trial Balance sheet.*
- *Any correction that has to be reflected on any cell on this sheet must be done in the corresponding cell in Trial Balance*

Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
<b>Sheet 4: Statement of Financial Position (SFP)- Output Report</b>								
EC Name	The acronym of the Electric Cooperative (EC).  <i>List of dropdown values will refer to Master List – EC Profile. (E.g. BENEKO, CENPELCO, INEC, etc.).</i>	Y	Calculated	<b>EC Name</b> = EC Name (in Trial Balance tab)	Value must be the same with the selected EC value in Trial Balance tab	<i>New</i>	<i>New</i>	<i>New</i>

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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
<b>Reporting Year</b>	The year during which the data is being reported.  <i>List of dropdown values are years from 2017 to 2070.</i>	Y	Calculated	<b>Reporting Year =</b> Reporting Year (in Trial Balance tab)	Value must be the same with the selected Year value in Trial Balance tab	<i>New</i>	<i>New</i>	<i>New</i>
<b>Reporting Month</b>	The month during which the reported data happened.  <i>List of dropdown values are months from January to December.</i>	Y	Calculated	<b>Reporting Month =</b> Reporting Month (in Trial Balance tab)	Value must be the same with the selected Month value in Trial Balance tab	<i>New</i>	<i>New</i>	<i>New</i>
<b>Particular</b>	Fixed list of accounts from Trial Balance.  <i>The list includes the following:</i>  ASSETS  <i>Non Current Assets</i>  <i>Distribution Utility Plant and Equipment, net</i>  <i>Distribution Utility Plant and Equipment - SFP, net</i>  <i>Generation Plant (Regular), net</i>  <i>Generation Plant (SFP), net</i>  <i>Restricted Fund</i>  <i>Other Non Current Assets</i>	N	Display	N/A	N/A	<i>MFSR</i>	<i>03 Statement of Financial Position</i>	<i>Particular</i>



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	<i>TOTAL NON CURRENT ASSETS</i>							
	<i>Current Assets</i>							
	<i>Cash &amp; Cash Equivalents</i>							
	<i>Notes Receivable</i>							
	<i>Consumer Account Receivable, net</i>							
	<i>Other Accounts Receivables, net</i>							
	<i>Materials and Supplies, net</i>							
	<i>Other Current Assets</i>							
	<i>TOTAL CURRENT ASSETS</i>							
	<i>TOTAL ASSETS</i>							
	<i>LIABILITIES</i>							
	<i>Non Current Liabilities</i>							
	<i>Long Term Loans</i>							
	<i>Long Term Consumers' Refund</i>							
	<i>Finance Lease Liability</i>							
	<i>Restructured Accounts Payable</i>							
	<i>Restructured Loans Payable</i>							
	<i>Tax Payable</i>							
	<i>Other Non Current</i>							



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	<i>Liabilities</i>							
	<i>TOTAL NON CURRENT LIABILITIES</i>							
	<i>Current Liabilities</i>							
	<i>Short Term Loans</i>							
	<i>Notes Payable</i>							
	<i>Accounts Payable</i>							
	<i>Current Portion of Long Term Liabilities</i>							
	<i>Accrued Taxes</i>							
	<i>Accrued Interest</i>							
	<i>Penalties and Surcharge Payable</i>							
	<i>Patronage Capital Payable</i>							
	<i>Patronage Refund Payable *</i>							
	<i>Interest on Share Capital Payable *</i>							
	<i>Due to Union/Federation (CETF) *</i>							
	<i>Consumers Advances for Construction</i>							
	<i>Miscellaneous Current and Accrued Liabilities</i>							
	<i>TOTAL CURRENT LIABILITIES</i>							
	<i>TOTAL LIABILITIES</i>							



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	MEMBERS' EQUITY							
	Members' Contribution							
	Authorized Share Capital *							
	Unissued Shared Capital *							
	Subscribed Share Capital *							
	Subscription Receivable *							
	Paid-Up Share Capital *							
	Deposit for Share Capital Subscription *							
	Patronage Capital							
	Donated Capital							
	Reinvestment/RFSC							
	Contributions in Aid of Construction							
	Revaluation Surplus							
	IMC Investment							
	Appropriated Margins							
	Statutory Reserves							
	Unappropriated Margins							
	Undivided Net Surplus							
	Net Loss							
	Accumulated Other Comprehensive Margin/(Loss)							



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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
	TOTAL MEMBERS EQUITY TOTAL LIABILITIES AND MEMBERS EQUITY							
<b>Total Company</b>		N	Calculated	<b>Total Company =</b> equal to value inputted in Trial Balance	Must accept numeric values in two (2) decimal places.	MFSR	03 Statement of Financial Position	Total Company
<b>Business Segment- Level 1</b>	Fixed list of the following values:  <i>1Distribution and Related Activities</i> <i>2Generation</i> <i>3General Purpose</i>	N	Display	<b>N/A</b>	N/A	<i>New</i>	<i>New</i>	<i>New</i>
<b>Business Segment Level 2</b>	Fixed list of the following values: <i>1A Distribution Services</i> <i>1B Distribution Connection Services</i> <i>1C Regulated Retail Services</i> <i>1D Non- Regulated Retail Services</i> <i>1E Supplier of Last Resort</i> <i>1F Wholesale Aggregator</i> <i>1G Related Business</i>	N	Display	<b>N/A</b>	N/A	<i>New</i>	<i>New</i>	<i>New</i>



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	2A Generation 2B Supply Services							
<b>Distribution and Related Activities - Sub Total</b>		N	Calculated	<b>Distribution and Related Activities Sub Total =</b> Distribution Services + Distribution Connection Services + Regulated Retail Services + Non Regulated Retail Services + Supplier of Last Resort + Wholesale Aggregator + Related Business	Must accept numeric value in two (2) decimal places  Value must equal to sub- total of Distribution and Related Activities in Trial Balance	New	New	New
<b>Generation - Sub Total</b>		N	Calculated	<b>Generation - Sub Total =</b> Generation + Supply Services	Must accept numeric value in two (2) decimal places  Value must equal to sub- total of Generation in Trial Balance	New	New	New
<b>General Purpose - Sub Total</b>		N	Calculated	<b>General Purpose - Sub Total =</b> summation of values (for this column)	Must accept numeric value in two (2) decimal places  Value must equal to sub- total of General Purpose in Trial	New	New	New



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					Balance			
Distribution Utility Plant and Equipment, net		N	Calculated	<b>Distribution Utility Plant and Equipment, net =</b> DISTRIBUTION UTILITY PLANT AND EQUIPMENT, NET (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Distribution Utility Plant and Equipment, net
Distribution Utility Plant and Equipment - SFP, net		N	Calculated	<b>Distribution Utility Plant and Equipment - SFP, net =</b> DISTRIBUTION UTILITY PLANT AND EQUIPMENT - SFP, NET (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Distribution Utility Plant and Equipment - SFP, net
Generation Plant (Regular), net		N	Calculated	<b>Generation Plant (Regular), net =</b> GENERATION PLANT, NET (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Generation Plant (Regular), net
Generation Plant (SFP), net		N	Calculated	<b>Generation Plant (SFP), net =</b> GENERATION PLANT - SFP, NET (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Generation Plant (SFP), net
Restricted Fund		N	Calculated	<b>Restricted Fund =</b> TOTAL RESTRICTED FUND (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Restricted Fund
Other Non-		N	Calculated	<b>Other Non-</b>	Must accept numeric	MFSR	03 Statement	Other Non-



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Current Assets				<b>Current Assets</b> = TOTAL OTHER NON CURRENT ASSETS (in Trial Balance)	value in two (2) decimal places		of Financial Position	Current Assets
TOTAL NON CURRENT ASSETS		N	Calculated	<b>TOTAL NON CURRENT ASSETS</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	TOTAL NON CURRENT ASSETS
Cash & Cash Equivalents		N	Calculated	<b>Cash &amp; Cash Equivalents</b> = TOTAL CASH & CASH EQUIVALENTS (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Cash & Cash Equivalents
Notes Receivable		N	Calculated	<b>Notes Receivable</b> = NOTES RECEIVABLE (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Consumer Account Receivable, net
Consumer Account Receivable, net		N	Calculated	<b>Consumer Account Receivable, net</b> = CONSUMERS' ACCOUNTS RECEIVABLE, NET (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Consumer Account Receivable, net
Other Accounts Receivables, net		N	Calculated	<b>Other Accounts Receivables, net</b> = OTHER ACCOUNTS RECEIVABLE, NET (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Other Accounts Receivables, net

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Materials and Supplies, net		N	Calculated	<b>Materials and Supplies, net = MATERIALS AND SUPPLIES, NET</b> (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Materials and Supplies, net
Other Current Assets		N	Calculated	<b>Other Current Assets = TOTAL OTHER CURRENT ASSETS</b> (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Other Current Assets
TOTAL CURRENT ASSETS		N	Calculated	<b>TOTAL CURRENT ASSETS =</b> summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	TOTAL CURRENT ASSETS
TOTAL ASSETS		N	Calculated	<b>TOTAL ASSETS = TOTAL NON CURRENT ASSETS + TOTAL CURRENT ASSETS</b>	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	TOTAL ASSETS
Long Term Loans		N	Calculated	<b>Long Term Loans = TOTAL LONG TERM LOANS</b> (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Long Term Loans
Long Term Consumers' Refund		N	Calculated	<b>Long Term Consumers' Refund = TOTAL LONG TERM CONSUMERS' REFUND</b> (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Long Term Consumers' Refund
Finance		N	Calculated	<b>Finance Lease</b>	Must accept numeric	MFSR	03 Statement	Finance Lease



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Lease Liability				<b>Liability</b> = TOTAL FINANCE LEASE LIABILITY (in Trial Balance)	value in two (2) decimal places		of Financial Position	Liability
Restructured Accounts Payable		N	Calculated	<b>Restructured Accounts Payable</b> = TOTAL RESTRUCTURED ACCOUNTS PAYABLE (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Restructured Accounts Payable
Restructured Loans Payable		N	Calculated	<b>Restructured Loans Payable</b> = TOTAL RESTRUCTURED LOANS PAYABLE (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Restructured Loans Payable
Tax Payable		N	Calculated	<b>Tax Payable</b> = TOTAL TAX PAYABLE (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Tax Payable
Other Non-Current Liabilities		N	Calculated	<b>Other Non-Current Liabilities</b> = TOTAL OTHER NON CURRENT LIABILITIES (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Other Non-Current Liabilities
<b>TOTAL NON CURRENT LIABILITIES</b>		N	Calculated	<b>TOTAL NON CURRENT LIABILITIES</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	TOTAL NON CURRENT LIABILITIES
Short Term		N	Calculated	<b>Short Term Loans</b>	Must accept numeric	MFSR	03 Statement	Short Term



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Loans				= TOTAL SHORT TERM LOANS (in Trial Balance)	value in two (2) decimal places		of Financial Position	Loans
Notes Payable		N	Calculated	<b>Notes Payable</b> = Notes Payable (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Notes Payable
Accounts Payable		N	Calculated	<b>Accounts Payable</b> = TOTAL ACCOUNTS PAYABLE (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Accounts Payable
Current Portion of Long Term Liabilities		N	Calculated	<b>Current Portion of Long Term Liabilities</b> = TOTAL CURRENT PORTION OF LONG TERM LIABILITIES (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Current Portion of Long Term Liabilities
Accrued Taxes		N	Calculated	<b>Accrued Taxes</b> = TOTAL ACCRUED TAXES (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Accrued Taxes
Accrued Interest		N	Calculated	<b>Accrued Interest</b> = 225-000-00-000 Accrued Interest (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Accrued Interest
Penalties and Surcharge Payable		N	Calculated	<b>Penalties and Surcharge Payable</b> = 226-000-00-000 Penalties and Surcharges Payable (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Penalties and Surcharge Payable



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Patronage Capital Payable		N	Calculated	<b>Patronage Capital Payable</b> = 227-000-00-000 Patronage Capital Payable (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Patronage Capital Payable
Patronage Refund Payable *		N	Calculated	<b>Patronage Refund Payable *</b> = 228-000-00-000 Patronage Refund Payable (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Patronage Refund Payable *
Interest on Share Capital Payable *		N	Calculated	<b>Interest on Share Capital Payable *</b> = 229-000-00-000 Interest on Share Capital Payable (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Interest on Share Capital Payable *
Due to Union/Federation (CETF) *		N	Calculated	<b>Due to Union/Federation (CETF) *</b> = 230-000-00-000 Due to Union/Federation (CETF) (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Due to Union/Federation (CETF) *
Consumers Advances for Construction		N	Calculated	<b>Consumers Advances for Construction</b> = 231-000-00-000 Consumer Advances for Construction (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Consumers Advances for Construction





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Miscellaneous Current and Accrued Liabilities		N	Calculated	<b>Miscellaneous Current and Accrued Liabilities</b> = TOTAL MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Miscellaneous Current and Accrued Liabilities
TOTAL CURRENT LIABILITIES		N	Calculated	<b>TOTAL CURRENT LIABILITIES</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	TOTAL CURRENT LIABILITIES
TOTAL LIABILITIES		N	Calculated	<b>TOTAL LIABILITIES</b> = Total Non- Current Liabilities + Total Current Liabilities	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	TOTAL LIABILITIES
Members' Contribution		N	Calculated	<b>Members' Contribution</b> = 310-301-00-000 Members' Contribution (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Members' Contribution
Authorized Share Capital *		N	Calculated	<b>Authorized Share Capital *</b> = 310-302-00-000 Authorized Share Capital (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Authorized Share Capital *
Unissued Shared Capital *		N	Calculated	<b>Unissued Shared Capital *</b> = 310-303-00-000	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Unissued Shared Capital *



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				Unissued Shared Capital (in Trial Balance)				
<b>Subscribed Share Capital *</b>		N	Calculated	<b>Subscribed Share Capital * = 310-304-00-000 Subscribed Share Capital (in Trial Balance)</b>	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Subscribed Share Capital *
<b>Subscription Receivable *</b>		N	Calculated	<b>Subscription Receivable * = 310-305-00-000 Subscription Receivable (in Trial Balance)</b>	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Subscription Receivable *
<b>Paid-Up Share Capital *</b>		N	Calculated	<b>Paid-Up Share Capital * = 310-306-00-000 Paid-Up Share Capital (in Trial Balance)</b>	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Paid-Up Share Capital *
<b>Deposit for Share Capital Subscription *</b>		N	Calculated	<b>Deposit for Share Capital Subscription * = 310-307-00-000 Deposit for Share Capital Subscription (in Trial Balance)</b>	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Deposit for Share Capital Subscription *
<b>Patronage Capital</b>		N	Calculated	<b>Patronage Capital = 310-308-10-000 Patron' Capital Credits (in Trial Balance) + 310-308-11-000 Patronage Capital Assign (in Trial</b>	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Patronage Capital



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				Balance)				
<b>Donated Capital</b>		N	Calculated	<b>Donated Capital</b> = 310-310-10-000 Donated Capital-PSALM + 310-310-11-001 Donated Capital- NEA + 310-310-11-002 Donated Capital-DOE & Other Gov't and NGOs + 310-310-12-000 Donated Capital-Other Sources + 310-309-00-000 Donated Capital	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Donated Capital
<b>Reinvestment/RFSC</b>		N	Calculated	<b>Reinvestment/RFS C</b> = 310-311-00-000 Reinvestment/RFS C (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Reinvestment/R FSC
<b>Contributions in Aid of Construction</b>		N	Calculated	<b>Contributions in Aid of Construction</b> = 310-313-00-000 Contributions in Aid of Construction (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Contributions in Aid of Construction
<b>Revaluation Surplus</b>		N	Calculated	<b>Revaluation Surplus</b> = 310-314-00-000 Revaluation Surplus (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Revaluation Surplus
<b>IMC Investment</b>		N	Calculated	<b>IMC Investment</b> = 310-315-00-000 IMC Investment (in	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	IMC Investment



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				Trial Balance)				
<b>Appropriated Margins</b>		N	Calculated	<b>Appropriated Margins</b> = 320-301-00-000 Appropriated Margins (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Appropriated Margins
<b>Statutory Reserves</b>		N	Calculated	<b>Statutory Reserves</b> = 320-302-10-000 Reserve Fund (in Trial Balance) + 320-302-11-000 Coop Education & Training Fund (in Trial Balance) + 320-302-12-000 Community Development Fund (in Trial Balance) + 320-302-13-000 Optional Fund (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Statutory Reserves
<b>Unappropriated Margins</b>		N	Calculated	<b>Unappropriated Margins</b> = 320-303-10-001 Operating Margins- Current Year (in Trial Balance) + 320-303-10-002 Operating Margins - Prior Years (in Trial Balance) + 320-303-11-001 Non Operating Margin - Current Year (in	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Unappropriated Margins



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				Trial Balance) + 320-303-11-002 Non Operating Margin - Prior Years (in Trial Balance)				
<b>Undivided Net Surplus</b>		N	Calculated	<b>Undivided Net Surplus =</b> 320-304-00-000 Undivided Net Surplus (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Undivided Net Surplus
<b>Net Loss</b>		N	Calculated	<b>Net Loss =</b> 320-305-00-000 Net Loss (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Net Loss
<b>Accumulated Other Comprehensive Margin/(Loss)</b>		N	Calculated	<b>Accumulated Other Comprehensive Margin/(Loss) =</b> 321-000-00-000 Accumulated Other Comprehensive Margin/(Loss) (in Trial Balance)	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	Accumulated Other Comprehensive Margin/(Loss)
<b>TOTAL MEMBERS EQUITY</b>		N	Calculated	<b>TOTAL MEMBERS EQUITY = summation of</b> values per Business Segment Level 2	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	TOTAL MEMBERS EQUITY
<b>TOTAL LIABILITIES AND MEMBERS EQUITY</b>		N	Calculated	<b>TOTAL LIABILITIES AND MEMBERS EQUITY =</b> TOTAL LIABILITIES + TOTAL MEMBERS' EQUITY	Must accept numeric value in two (2) decimal places	MFSR	03 Statement of Financial Position	TOTAL LIABILITIES AND MEMBERS EQUITY

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**Notes:**

- *Statement of Financial Position (SFP) Output Report is a protected sheet and is not available for input by the user.*
- *This sheet is intended for the user to view immediately the ECs Statement of Financial Position after filling out Assets, Liabilities, and Equities in Trial Balance sheet.*
- *Any correction that has to be reflected on any cell on this sheet must be done in the corresponding cell in Trial Balance*

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<b>Sheet 5: Consolidated Cash Flows</b>								
<b>EC Name</b>	The acronym of the Electric Cooperative (EC). <i>List of dropdown values will refer to Master List – EC Profile. (E.g. BENEKO, GENPELCO, INEC, etc.).</i>	Y	Data Entry	N/A	Value must be selected from the list of dropdown values.	New	New	New
<b>Reporting Year</b>	The year during which the data is being reported. <i>List of dropdown values are years from 2017 to 2070.</i>	Y	Data Entry	N/A	Value must be selected from the list of dropdown values.	New	New	New
<b>Reporting Month</b>	The month during which the reported data happened. <i>List of dropdown values are months from January to December.</i>	Y	Data Entry	N/A	Value must be selected from the list of dropdown values.	New	New	New
<b>Description</b>	Fixed list of accounts in Consolidated Cash Flows include the following:	N	Data Entry	N/A	Must accept numeric values in two (2) decimals	New	New	New



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	<i>Cash Flows from Operating Activities</i>  <i>Profit before tax and extraordinary items</i>  <i>Adjustments for Depreciation and Amortization (Regular)</i>  <i>Adjustments for Depreciation and Amortization (SFP)</i>  <i>Adjustment for Other Non- cash Expenses/(Revenue)</i>  <i>Provision for Doubtful Accounts</i>  <i>Inventory Losses</i>  <i>Interest expense (Income)</i>  <i>Operating Income Before Working Capital Charges</i>  <i>Decrease / (Increase) in Current Assets</i>  <i>Trade and Other Receivables</i>  <i>Materials and Supplies</i>  <i>Prepayments and Other Current Assets</i>  <i>Increase / (Decrease) in Current Liabilities</i>							



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	<i>Trade and Other Payables</i> <i>Other Current Liabilities</i> <i>Cash Generated From Operations</i> <i>Interest Paid</i> <i>Income Taxes Paid</i> <i>Cash Flow from Extraordinary Items</i> <i>Extraordinary Gain / (Loss)</i> <b>NET CASH FROM (USED IN) OPERATING ACTIVITIES</b>  <i>Cash Flows from Investing Activities</i> <i>Decrease / (Increase) in Distribution Utility Plant and Equipment</i> <i>Decrease / (Increase) in Distribution Utility Plant and Equipment - SFP</i> <i>Decrease / (Increase) in Generation Plant (Regular)</i> <i>Decrease / (Increase) in Generation Plant (SFP)</i> <i>Decrease / (Increase) in</i>							



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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
	<i>Restricted Funds</i>  <i>Decrease / (Increase) in Other Non Current Assets</i>  <i>Interest Received</i>  <i>Dividends Received</i>  <i>Purchase of Other Investment Activities</i>  <i>Sale of Other Investment Activities</i>  <b>NET CASH USED IN (FROM) INVESTMENT ACTIVITIES</b>   <i>Cash Flows from Financing Activities</i>  <i>Increase / (Decrease) in Equity -Add'l Cap. Cont &amp; Capital Contribution for RFSC</i>  <i>Contribution in Aid of Construction</i>  <i>Refunds from Patronage Capital</i>  <i>Increase / (Decrease) in Long Term Liabilities</i>  <i>Increase / (Decrease) in Non Current Liabilities</i>  <i>Increase / (Decrease) in Short term Loans</i>							

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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
	<i>NET CASH FROM FINANCING ACTIVITIES</i>  <i>Net Change in Cash Equivalents</i>  <i>Cash and Cash Equivalents at Beginning of Year</i>  <i>Cash and Cash Equivalents at End of Year</i>							
<b>Total Company</b>	This the value to be allocated.	N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	New	New	New
<b>Business Segment - Level 1</b>	Fixed list of the following values:  <i>1Distribution and Related Activities</i>  <i>2Generation</i>  <i>3General Purpose</i>	N	Display	N/A	N/A	New	New	New
<b>Business Segment Level 2</b>	Fixed list of the following values:  <i>1A Distribution Services</i>  <i>1B Distribution Connection Services</i>  <i>1C Regulated Retail Services</i>  <i>1D Non- Regulated Retail</i>	N	Display	N/A	N/A	New	New	New



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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
	<i>Services</i> <i>1E Supplier of Last Resort</i> <i>1F Wholesale Aggregator</i> <i>1G Related Business</i>  <i>2A Generation</i> <i>2B Supply Services</i>							
<b>Distribution and Related Activities - Sub Total</b>		N	Calculated	<b>Distribution and Related Activities Sub Total =</b> Distribution Services + Distribution Connection Services + Regulated Retail Services + Non-Regulated Retail Services + Supplier of Last Resort + Wholesale Aggregator + Related Business	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>Generation - Sub Total</b>		N	Calculated	<b>Generation - Sub Total =</b> Generation + Supply Services	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>General Purpose - Sub Total</b>		N	Calculated	<b>General Purpose - Sub Total =</b> summation of values (for this column)	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>



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Zero Check		N	Calculated	<b>Zero Check</b> = (Distribution and Related Activities Sub Total + Generation Sub Total + General Purpose) - Total Company	Must accept numeric value in two (2) decimal places.  In case of variance (value is <> 0), the cell must be highlighted in bold white font; red background. This means that Total Company is not 100% allocated across business segments.	New	New	New
Operating income before working capital charges		N	Calculated	<b>Operating income before working capital charges</b> = summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places	New	New	New
Cash Generated from Operations		N	Calculated	<b>Cash Generated from Operations</b> = Operating income before working capital charges + Decrease / (increase) in Current Assets + Trade and other receivables + Materials and Supplies + Prepayments and Other Current Assets + Increase / (decrease) in	Must accept numeric value in two (2) decimal places	New	New	New



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				Current Liabilities + Trade and Other payables + Other Current Liabilities				
<b>NET CASH FROM (USED IN) OPERATING ACTIVITIES</b>		N	Calculated	<b>NET CASH FROM (USED IN) OPERATING ACTIVITIES =</b> Cash Generated from Operations + Interest paid + Income Taxes Paid + Cash Flow from Extraordinary Items + Extraordinary Gain / (Loss)	Must accept numeric value in two (2) decimal places	<i>New</i>	<i>New</i>	<i>New</i>
<b>NET CASH USED IN (FROM) INVESTMENT ACTIVITIES</b>		N	Calculated	<b>NET CASH USED IN (FROM) INVESTMENT ACTIVITIES =</b> summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places	<i>New</i>	<i>New</i>	<i>New</i>
<b>NET CASH FROM FINANCING ACTIVITIES</b>		N	Calculated	<b>NET CASH FROM FINANCING ACTIVITIES =</b> summation of values per Business Segment Level 2	Must accept numeric value in two (2) decimal places	<i>New</i>	<i>New</i>	<i>New</i>
<b>Net Change in Cash Equivalents</b>		N	Calculated	<b>Net Change in Cash Equivalents =</b> NET CASH FROM (USED IN) OPERATING ACTIVITIES + NET	Must accept numeric value in two (2) decimal places	<i>New</i>	<i>New</i>	<i>New</i>

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				CASH USED IN (FROM) INVESTMENT ACTIVITIES + NET CASH FROM FINANCING ACTIVITIES				
<b>Cash and Cash Equivalents at End of Year</b>		N	Calculated	<b>Cash and Cash Equivalents at End of Year</b> = Net Change in Cash Equivalents + Cash and Cash Equivalents at Beginning of Year	<p>Must accept numeric value in two (2) decimal places</p> <p>The value for this field must be equal to Cash and Cash Equivalents in Trial Balance. Otherwise, this field is highlighted in red background and white font.</p>	<i>New</i>	<i>New</i>	<i>New</i>
%	The computed value should be reflected on the CCE allocation factor	N	Calculated	% = Cash and Cash Equivalents at End of Year per Business Segment Level 2 / Total Company	Must accept numeric value in two (2) decimal places	<i>New</i>	<i>New</i>	<i>New</i>

**Notes:**

- *The values to be entered in this template are balances between the current and previous month's cash flows. Thus, a working file must be prepared by the user before filling out this data entry template.*
- *Consolidated Cash Flows may be filled out on a monthly or yearly basis.*

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<b>Sheet 6: Statement of Cash Flows</b>								
<b>EC Name</b>	The acronym of the Electric Cooperative (EC). <i>List of dropdown values will refer to Master List – EC Profile. (E.g. BENEKO, CENPELCO, INEC, etc.).</i>	Y	Calculated	<b>EC Name = EC Name</b> (in Consolidated Cash Flows tab)	Value must be the same with the selected EC value in Consolidated Cash Flows tab	<i>New</i>	<i>New</i>	<i>New</i>
<b>Reporting Year</b>	The year during which the data is being reported. <i>List of dropdown values are years from 2017 to 2070.</i>	Y	Data Entry	<b>Reporting Year = Reporting Year</b> (in Consolidated Cash Flows tab)	Value must be the same with the selected Year value in Consolidated Cash Flows tab	<i>New</i>	<i>New</i>	<i>New</i>
<b>Reporting Month</b>	The month during which the reported data happened. <i>List of dropdown values are months from January to December.</i>	Y	Data Entry	<b>Reporting Month = Reporting Month</b> (in Consolidated Cash Flows tab)	Value must be the same with the selected Month value in Consolidated Cash Flows tab	<i>New</i>	<i>New</i>	<i>New</i>
<b>Account Name (Internal Cash Generation)</b>	Fixed list of accounts in Internal Cash Generation include the following: <i>1. Collection from</i>	N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Account Name



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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
	<i>Consumer A/R</i> 1.a. From Power Bills 1.b. From RFSC 1.c. From Universal Charge 1.c.1 Missionary Electrification 1.c.2 RE Developers Cash Incentives 1.c.3 Environmental Charge 1.c.4 NPC Stranded Contract Costs 1.c.5 NPC Stranded Debt 1.c.6 Others 1.d. From FIT ALL 1.e. From VAT 1.f. Other Taxes 2. Other Revenue 2.a. Reconnection & Other Fees 2.b. Interest Income 2.c. Others 3. Loan from NEA/Banks/Other Fin. Institutions							




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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
	4. Subsidy 5. Proceeds from CDA Share Capital 6. Transfer of Funds 7. Other Receipts							
<b>Approved Budget for the Year</b>	This refers to the Cash Operating Budget for the year of the EC as approved by NEA	N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	Approved Budget for the Year
<b>This Month</b>	This is the cash flows for the month	N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	This Month
<b>Collection from Consumer A/R</b>		N	Calculated	<b>Collection from Consumer A/R =</b> From Power Bills + From RFSC + From Universal Charge + From FIT ALL + From VAT + Other Taxes	N/A	MFSR	08 SCF	Collection from Consumer A/R
<b>From Power Bills</b>		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	From Power Bills
<b>From RFSC</b>		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	From RFSC
<b>From Universal Charge</b>		N	Calculated	<b>From Universal Charge =</b> Missionary Electrification + RE Developers Cash	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	From Universal Charge

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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
				Incentives + Environmental Charge + NPC Stranded Contract Costs + NPC Stranded Debt + Others				
<b>Missionary Electrification</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	Missionary Electrification
<b>RE Developers Cash Incentives</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	RE Developers Cash Incentives
<b>Environmental Charge</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	Environmental Charge
<b>NPC Stranded Contract Costs</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	NPC Stranded Contract Costs
<b>NPC Stranded Debt</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	NPC Stranded Debt
<b>Others</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	Others
<b>From FIT ALL</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	From FIT ALL
<b>From VAT</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2)	MFSR	08 SCF	From VAT

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					decimal places.			
Other Taxes		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	Other Taxes
Other Revenue		N	Calculated	<b>Other Revenue =</b> Reconnection & Other Fees + Interest Income + Others	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	Other Revenue
Reconnection & Other Fees		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	Reconnection & Other Fees
Interest Income		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	Interest Income
Others		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	Others
Loan from NEA/Banks/Other Fin. Institutions		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	Loan from NEA/Banks/Other Fin. Institutions
Subsidy		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	Subsidy
Proceeds from CDA Share Capital		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	Proceeds from CDA Share Capital
Transfer of Funds		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	Transfer of Funds



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Other Receipts		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	Other Receipts
TOTAL CASH INFLOW		N	Calculated	<b>TOTAL CASH INFLOW =</b> Collection from Consumer A/R + Other Revenue + Loan from NEA/Banks/Other Fin. Institutions + Subsidy + Proceeds from CDA Share Capital + Transfer of Funds + Other Receipts	Must accept numeric values in two (2) decimal places.	MFSR	08 SCF	TOTAL CASH INFLOW
Account Name (Cash for Operations)	Fixed list of accounts in Cash for Operations include the following:  1. Cost of Power 2. Non-Power Cost 2.a. Salaries & Wages 2.b. SSS/PHIC/ECC/HDMF 2.c. Employee Benefits 2.d. Utilities 2.e. Office Materials & Supplies 2.f. Travel	N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Account Name



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	2.g. Transportation 2.h. Repairs & Maintenance 2.i. Directors' Per Diems 2.j. Allowances/Representation 2.k. Outside Professional Services 2.l. Seminars/Trainings 2.m. Institutional Activities 2.n. Insurance/Registration 2.o. Sundries							
<b>Cost of Power</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Cost of Power
<b>Non-Power Cost</b>		N	Calculated	<b>Non-Power Cost =</b> Salaries & Wages + SSS/PHIC/ECC/HD MF + Employee Benefits + Utilities + Office Materials & Supplies + Travel + Transportation + Repairs & Maintenance + Directors' Per Diems + Allowances/Repres entation + Outside Professional	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Non- Power Cost



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				Services + Seminars/Trainings + Institutional Activities + Insurance/Registration + Sundries				
Salaries & Wages		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Salaries & Wages
SSS/PHIC/ECC/HDMF		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	SSS/PHIC/ECC/HDMF
Employee Benefits		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Employee Benefits
Utilities		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Utilities
Office Materials & Supplies		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Office Materials & Supplies
Travel		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Travel
Transportation		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Transportation
Repairs & Maintenance		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Repairs & Maintenance
Directors' Per Diems		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Directors' Per Diems

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					decimals			
<b>Allowances/Representation</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Allowances/Representation
<b>Outside Professional Services</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Outside Professional Services
<b>Seminars/Trainings</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Seminars/Trainings
<b>Institutional Activities</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Institutional Activities
<b>Insurance/Registration</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Insurance/Registration
<b>Sundries</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Sundries
<b>Total Cash for Operations</b>		N	Calculated	<b>Total Cash for Operations = Cost of Power + Non Power Cost</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Total Cash for Operations
<b>Account Name (Cash for Debt Service)</b>	Fixed list of accounts in Cash for Debt Service include the following:  1. NEA  2. Other Financial Banking Institutions	N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Account Name



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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
	3. Non-Financial Institutions 4. Power Suppliers 5. Accounts Payable - Others							
<b>NEA</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	NEA
<b>Other Financial Banking Institutions</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Other Financial Banking Institutions
<b>Non-Financial Institutions</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Non-Financial Institutions
<b>Power Suppliers</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Power Suppliers
<b>Accounts Payable – Others</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Accounts Payable – Others
<b>Total Cash for Debt Service</b>		N	Data Entry	<b>Total Cash for Debt Service = NEA + Other Financial Banking Institutions + Non-Financial Institutions + Power Suppliers + Accounts Payable - Others</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Total Cash for Debt Service
<b>Account</b>	Fixed list of accounts in	N	Data Entry	<b>N/A</b>	Must accept numeric	MFSR	08 SCF	Account Name





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<b>Name (Cash for Other Uses)</b>	Cash for Other Uses include the following:  1. <i>Universal Charge</i> 1.c.1 <i>Missionary Electrification</i> 1.c.2 <i>RE Developers Cash Incentives</i> 1.c.3 <i>Environmental Charge</i> 1.c.4 <i>Stranded Contract Costs</i> 1.c.5 <i>NPC Stranded Debt</i> 1.c.6 <i>Others</i> 2. <i>FIT ALL</i> 3. <i>VAT</i> 4. <i>Other Taxes</i> 5. <i>Refunds</i> 6. <i>Others</i>					values in two (2) decimals			
<b>Universal Charge</b>		N	Calculated	<b>Universal Charge =</b> Missionary Electrification + RE Developers Cash Incentives + Environmental Charge + Stranded Contract Costs + NPC Stranded Debt + Others	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Universal Charge	

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Missionary Electrification		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Missionary Electrification
RE Developers Cash Incentives		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	RE Developers Cash Incentives
Environmental Charge		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Environmental Charge
Stranded Contract Costs		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Stranded Contract Costs
NPC Stranded Debt		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	NPC Stranded Debt
Others		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Others
FIT ALL		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	FIT ALL
VAT		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	VAT
Other Taxes		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Other Taxes
Refunds		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Refunds

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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
Others		N	Calculated	<b>Total Cash for Other Uses =</b> Universal Charge + FIT ALL + VAT + Other Taxes + Refunds + Others	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Others
Total Cash for Other Uses		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Total Cash for Other Uses
Account Name (Cash for Capital Expenditure)	Fixed list of accounts in Cash for Capital Expenditures include the following:  1. Network Assets (Subsidy) 2. Network Assets 3. Non-Network Assets	N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Account Name
Network Assets (Subsidy)		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Network Assets (Subsidy)
Network Assets		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Network Assets
Non-Network Assets		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Non-Network Assets
Total Cash for Capital Expenditures		N	Calculated	<b>Total Cash for Capital Expenditures =</b> Network Assets	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Total Cash for Capital Expenditures

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				(Subsidy) + Network Assets + Non-Network Assets				
<b>TOTAL CASH OUTFLOW</b>		N	Calculated	<b>TOTAL CASH OUTFLOW</b> = Total Cash for Operations + Total Cash for Debt Service + Total Cash for Other Uses + Total Cash for Capital Expenditures	Must accept numeric values in two (2) decimals	MFSR	08 SCF	TOTAL CASH OUTFLOW
<b>Account Name (Cash for Sinking Funds)</b>	Fixed list of accounts in Cash for Capital Expenditures include the following:  1. Network Assets (Subsidy) 2. Network Assets 3. Non-Network Assets	N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Account Name (Cash for Sinking Funds)
<b>RFSC</b>		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	RFSC
<b>Security Deposit</b>		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Security Deposit
<b>Separation/Retirement</b>		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Separation/Retirement
<b>Investment in</b>		N	Data Entry	N/A	Must accept numeric	MFSR	08 SCF	Investment in



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Asso. Organization					values in two (2) decimals			Asso. Organization
Calamity Fund		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Calamity Fund
Subsidy Fund		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Subsidy Fund
Others		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Others
Total Cash for Sinking Funds		N	Calculated	<b>Total Cash for Sinking Funds =</b> RFSC + Security Deposit + Separation/ Retirement + Investment in Asso. Organization + Calamity Fund + Subsidy Fund + Others	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Total Cash for Sinking Funds
CASH AFTER SINKING FUNDS		N	Calculated	<b>CASH AFTER SINKING FUNDS =</b> Total Cash Inflow - (Total Cash Outflow + Total Cash for Sinking Funds)	Must accept numeric values in two (2) decimals	MFSR	08 SCF	CASH AFTER SINKING FUNDS
Add: Cash Balance, Beginning		N	Data Entry	N/A	Must accept numeric values in two (2) decimals	MFSR	08 SCF	Add: Cash Balance, Beginning
CASH BALANCE, END		N	Calculated	<b>CASH BALANCE, END = CASH</b>	Must accept numeric values in two (2) decimals	MFSR	08 SCF	CASH BALANCE, END

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END				AFTER SINKING FUNDS + Cash Balance, Beginning	decimals			

Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
<b>Sheet 7: Accounting of Universal Charges</b>								
<b>EC Name</b>	The acronym of the Electric Cooperative (EC). <i>List of dropdown values will refer to Master List – EC Profile. (E.g. BENEKO, GENPELCO, INEC, etc.).</i>	Y	Calculated	<b>EC Name = EC</b> Name (in Consolidated Cash Flows tab)	Value must be the same with the selected EC value in Consolidated Cash Flows tab	<i>New</i>	<i>New</i>	<i>New</i>
<b>Reporting Year</b>	The year during which the data is being reported. <i>List of dropdown values are years from 2017 to 2070.</i>	Y	Data Entry	<b>Reporting Year =</b> Reporting Year (in Consolidated Cash Flows tab)	Value must be the same with the selected Year value in Consolidated Cash Flows tab	<i>New</i>	<i>New</i>	<i>New</i>
<b>Reporting Month</b>	The month during which the reported data happened. <i>List of dropdown values are months from January to December.</i>	Y	Data Entry	<b>Reporting Month =</b> Reporting Month (in Consolidated Cash Flows tab)	Value must be the same with the selected Month value in Consolidated Cash Flows tab	<i>New</i>	<i>New</i>	<i>New</i>
<b>UC Billed Amount- ME</b>		N	Calculated	<b>UC Billed: Amount - ME =</b> Missionary Electrification (in Trial Balance)	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Billed Amount- ME



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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
UC Billed Amount- RED		N	Calculated	<b>UC Billed: Amount - RED = RE Developers Cash Incentives (in Trial Balance)</b>	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Billed Amount- RED
UC Billed Amount- EC		N	Calculated	<b>UC Billed: Amount - EC = Environmental Charge (in Trial Balance)</b>	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Billed Amount- EC
UC Billed Amount- SCC		N	Calculated	<b>UC Billed: Amount - SCC = Stranded Contract Costs (in Trial Balance)</b>	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Billed Amount- SCC
UC Billed Amount- NPC Stranded Debt		N	Calculated	<b>UC Billed: Amount - NPC Stranded Debt = NPC Stranded Debt (in Trial Balance)</b>	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Billed Amount- NPC Stranded Debt
UC Billed Amount- Others		N	Calculated	<b>UC Billed: Amount - Others = Others (in Trial Balance)</b>	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Billed Amount- Others
UC Collected Amount- ME		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Collected Amount- ME
UC Collected Amount- RED		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Collected Amount- RED
UC Collected Amount- EC		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Collected Amount- EC



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UC Collected Amount- SCC		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Collected Amount- SCC
UC Collected Amount- NPC Stranded Debt		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Collected Amount- NPC Stranded Debt
UC Collected Amount- Others		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Collected Amount- Others
UC Remitted: UC- SBR No- ME		N	Data Entry	N/A	Must accept alpha numeric values	MFSR	13 UC	UC Remitted: UC- SBR No- ME
UC Remitted: UC- SBR No- RED		N	Data Entry	N/A	Must accept alpha numeric values	MFSR	13 UC	UC Remitted: UC- SBR No- RED
UC Remitted: UC- SBR No- EC		N	Data Entry	N/A	Must accept alpha numeric values	MFSR	13 UC	UC Remitted: UC- SBR No- EC
UC Remitted: UC- SBR No- SCC		N	Data Entry	N/A	Must accept alpha numeric values	MFSR	13 UC	UC Remitted: UC- SBR No- SCC
UC Remitted: UC- SBR No- NPC Stranded Debt		N	Data Entry	N/A	Must accept alpha numeric values	MFSR	13 UC	UC Remitted: UC- SBR No- NPC Stranded Debt
UC Remitted: UC- SBR No- Others		N	Data Entry	N/A	Must accept alpha numeric values	MFSR	13 UC	UC Remitted: UC- SBR No- Others





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UC Remitted: UC OR No- ME		N	Data Entry	N/A	Must accept alpha numeric values	MFSR	13 UC	UC Remitted: UC OR No- ME
UC Remitted: UC OR No- RED		N	Data Entry	N/A	Must accept alpha numeric values	MFSR	13 UC	UC Remitted: UC OR No- RED
UC Remitted: UC OR No- EC		N	Data Entry	N/A	Must accept alpha numeric values	MFSR	13 UC	UC Remitted: UC OR No- EC
UC Remitted: UC OR No- SCC		N	Data Entry	N/A	Must accept alpha numeric values	MFSR	13 UC	UC Remitted: UC OR No- SCC
UC Remitted: UC OR No- NPC Stranded Debt		N	Data Entry	N/A	Must accept alpha numeric values	MFSR	13 UC	UC Remitted: UC OR No- NPC Stranded Debt
UC Remitted: UC OR No- Others		N	Data Entry	N/A	Must accept alpha numeric values	MFSR	13 UC	UC Remitted: UC OR No- Others
UC Remitted: Amount- ME/RED		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Remitted: Amount- ME/RED
UC Remitted: Amount- EC		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Remitted: Amount- EC
UC Remitted: Amount- SCC		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Remitted: Amount- SCC
UC Remitted: Amount- NPC		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Remitted: Amount- NPC

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Stranded Debt					decimal places.			Stranded Debt
UC Remitted: Amount- Others		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	13 UC	UC Remitted: Amount- Others

Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
<b>Sheet 8: Schedule of Consumers' Accounts Receivable</b>								
EC Name	The acronym of the Electric Cooperative (EC). <i>List of dropdown values will refer to Master List – EC Profile. (E.g. BENEKO, GENPELCO, INEC, etc.).</i>	Y	Calculated	<b>EC Name = EC Name</b> (in Consolidated Cash Flows tab)	Value must be the same with the selected EC value in Consolidated Cash Flows tab	<i>New</i>	<i>New</i>	<i>New</i>
Reporting Year	The year during which the data is being reported. <i>List of dropdown values are years from 2017 to 2070.</i>	Y	Data Entry	<b>Reporting Year = Reporting Year</b> (in Consolidated Cash Flows tab)	Value must be the same with the selected Year value in Consolidated Cash Flows tab	<i>New</i>	<i>New</i>	<i>New</i>
Reporting Month	The month during which the reported data happened. <i>List of dropdown values are months from January to December.</i>	Y	Data Entry	<b>Reporting Month = Reporting Month</b> (in Consolidated Cash Flows tab)	Value must be the same with the selected Month value in Consolidated Cash Flows tab	<i>New</i>	<i>New</i>	<i>New</i>
<b>Gross Consumer Accounts Receivable, Beginning</b>								
Consumers' Accounts		N	Data Entry	N/A	Must accept numeric values in two (2)	MFSR	04 SCAR	Consumers' Accounts



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Receivable , Beginning					decimal places.			Receivable , Beginning
Audit Adjustments		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	04 SCAR	Audit Adjustments
Accounts Written Off		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	04 SCAR	Accounts Written Off
Others		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	04 SCAR	Others
Adjusted Consumer's Accounts Receivable, Beginning		N	Calculated	<b>Adjusted Consumer's Accounts Receivable, Beginning =</b> Consumers' Accounts Receivable, Beginning - Audit Adjustments - Accounts Written Off - Others	Must accept numeric values in two (2) decimal places.	MFSR	04 SCAR	Adjusted Consumer's Accounts Receivable, Beginning
<b>Billed</b>								
Total Billed		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	04 SCAR	Total Billed
Coop Use		N	Data Entry	N/A	Must accept numeric values in two (2) decimal places.	MFSR	04 SCAR	Coop Use
Others		N	Data Entry	N/A	Must accept numeric values in two (2)	MFSR	04 SCAR	Others



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					decimal places.			
Total Billed, Net of Adjustment		N	Calculated	<b>Total Billed, Net of Adjustment = Total Billed - (Coop Use + Others)</b>	Must accept numeric values in two (2) decimal places.	MFSR	04 SCAR	Total Billed, Net of Adjustment
<b>Collection</b>								
Collection		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	04 SCAR	Collection
Total Consumers' Accounts Receivable, End		N	Calculated	<b>Total Consumers' Accounts Receivable, End = (Adjusted Consumer's Accounts Receivable, Beginning + Total Billed, Net of Adjustment) - Total Collection</b>	Must accept numeric values in two (2) decimal places.	MFSR	04 SCAR	Total Consumers' Accounts Receivable, End


Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
<b>Sheet 9: Accounting of Reinvestment Fund for Sustainable CapEx (RFSC)</b>								
EC Name	The acronym of the Electric Cooperative (EC). <i>List of dropdown values will refer to Master List – EC Profile. (E.g. BENEKO, GENPELCO, INEC, etc.).</i>	Y	Calculated	<b>EC Name = EC Name</b> (in Consolidated Cash Flows tab)	Value must be the same with the selected EC value in Consolidated Cash Flows tab	<i>New</i>	<i>New</i>	<i>New</i>

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<b>Reporting Year</b>	The year during which the data is being reported.  <i>List of dropdown values are years from 2017 to 2070.</i>	Y	Data Entry	<b>Reporting Year =</b> Reporting Year (in Consolidated Cash Flows tab)	Value must be the same with the selected Year value in Consolidated Cash Flows tab	<i>New</i>	<i>New</i>	<i>New</i>
<b>Reporting Month</b>	The month during which the reported data happened.  <i>List of dropdown values are months from January to December.</i>	Y	Data Entry	<b>Reporting Month =</b> Reporting Month (in Consolidated Cash Flows tab)	Value must be the same with the selected Month value in Consolidated Cash Flows tab	<i>New</i>	<i>New</i>	<i>New</i>
<b>Account Name</b>	Fixed list of accounts that are available in RFSC sheet:  <i>Balance, Beginning Collections/ Deposits Transfer of Funds  Interest Income  Adjustments      Total Funds Available  Disbursements  CAPEX charged directly to RFSC *  CAPEX Loan Amortizations  NEA</i>	N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	09 Accounting of RFSC	Account Name

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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
	<i>Other Financial Institutions</i> <i>* Non-Financial Institutions</i> <i>Others</i> <i>Total Uses</i> <i>Balance, End</i>							
<b>This Month</b>	This refers to the monthly transactions to be reported in this DET.	N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	09 Accounting of RFSC	This Month
<b>Balance, Beginning</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.  In case the value is not equal to previous month's (latest submission) Balance, End, the pop-up message ' <i>RFSC Tab: Beginning Balance must be equal to previous month's Ending Balance.</i> ' will appear in the portal upon upload of DET ACAM.	MFSR	09 Accounting of RFSC	Balance, Beginning
<b>Collections/ Deposits</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	09 Accounting of RFSC	Collections/ Deposits
<b>Transfer of Funds</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	09 Accounting of RFSC	Transfer of Funds

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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
					decimal places.			
<b>Interest Income</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	09 Accounting of RFSC	Interest Income
<b>Adjustments</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	09 Accounting of RFSC	Adjustments
<b>Total Funds Available</b>		N	Calculated	<b>Total Funds Available =</b> Balance, Beginning + (Collections/ Deposits + Transfer of Funds + Interest Income + Adjustments)	Must accept numeric values in two (2) decimal places.	MFSR	09 Accounting of RFSC	Total Funds Available
<b>CAPEX charged directly to RFSC *</b>		N	Calculated	<b>Total Billed, Net of Adjustment =</b> Total Billed - (Coop Use + Others)	Must accept numeric values in two (2) decimal places.	MFSR	09 Accounting of RFSC	CAPEX charged directly to RFSC *
<b>NEA</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	09 Accounting of RFSC	NEA
<b>Other Financial Institutions *</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	09 Accounting of RFSC	Other Financial Institutions *
<b>Non-Financial Institutions</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	09 Accounting of RFSC	Non-Financial Institutions
<b>Others</b>		N	Data Entry	<b>N/A</b>	Must accept numeric values in two (2) decimal places.	MFSR	09 Accounting of RFSC	Others
<b>Total Uses</b>		N	Calculated	<b>Total Uses =</b>	Must accept numeric	MFSR	09 Accounting	Total Uses

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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
				CAPEX charged directly to RFSC* + NEA + Other Financial Institutions + Non- Financial Institutions + Others	values in two (2) decimal places.		of RFSC	
<b>Balance, End</b>		N	Calculated	<b>Balance, End =</b> Total Funds Available - Total Uses	Must accept numeric values in two (2) decimal places.  The value for this field must be equal to Restricted Fund – RFSC in Trial Balance. Otherwise, this field is highlighted in read background and white font.	MFSR	09 Accounting of RFSC	Balance, End

Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
<b>Sheet 10: Payroll Allocations</b>								
<b>EC Name</b>	The acronym of the Electric Cooperative (EC). <i>List of dropdown values will refer to Master List – EC Profile. (E.g. BENEKO, CENPELCO, INEC, etc.).</i>	Y	Calculated	<b>EC Name =</b> EC Name (in Consolidated Cash Flows tab)	Value must be the same with the selected EC value in Consolidated Cash Flows tab	<i>New</i>	<i>New</i>	<i>New</i>
<b>Reporting Year</b>	The year during which the data is being reported. <i>List of dropdown values</i>	Y	Data Entry	<b>Reporting Year =</b> Reporting Year (in Consolidated Cash	Value must be the same with the selected Year value in	<i>New</i>	<i>New</i>	<i>New</i>





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	<i>are years from 2017 to 2070.</i>			Flows tab)	Consolidated Cash Flows tab			
<b>Reporting Month</b>	The month during which the reported data happened.  <i>List of dropdown values are months from January to December.</i>	Y	Data Entry	<b>Reporting Month =</b> Reporting Month (in Consolidated Cash Flows tab)	Value must be the same with the selected Month value in Consolidated Cash Flows tab	<i>New</i>	<i>New</i>	<i>New</i>
<b>Account Code</b>	Assigned code for each account name in the Trial Balance as referenced from ACAM file.	N	Display	<b>N/A</b>	N/A	<i>New</i>	<i>New</i>	<i>New</i>
<b>Account Name</b>	List of accounts in the Trial Balance as referenced from ACAM file.	N	Display	<b>N/A</b>	N/A	<i>New</i>	<i>New</i>	<i>New</i>
<b>Factor</b>	List of fixed allocation factor to be used in allocating accounts in the Trial Balance:  <i>List of values for Factor are:</i>  <i>DS, DCS, RRS, NRRS, SOLAR, WHLAG, RB, GEN, SS, GP, CUST, KWH (TM), KWH (TD), PUR (TM), PUR (TD), MET, CP, NCP, OPREV (TM), OPREV (TD), PEXAG (TM), PEXAG (TD)</i>	N	Data Entry	<b>N/A</b>	N/A	<i>New</i>	<i>New</i>	<i>New</i>

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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
	<p><i>PAYROLL (TM), PAYROLL (TD) PLTSERV, PLTSERVXA, PLTSERXI, NP+DPR (TM), NP+DPR (TD), LAF, DSL, CCE, Manual Allocation</i></p> <p>If Manual Allocation is selected from the dropdown, formula on green fields are removed to allow manual allocation of Total Company value by the user. The green fields are turn into peach colored cells as an indication that the fields are now available for input.</p> <p>If the user wishes to select other LOV coming from the selection of Manual Allocation, the formula is expected to return from its pre-formulated form.</p>							
<b>Total Company</b>	This the value to be allocated.	N	Data Entry	<b>N/A</b>	N/A	<i>New</i>	<i>New</i>	<i>New</i>
<b>Business Segment - Level 1</b>	Fixed list of the following values:  <i>1Distribution and Related Activities</i>	N	Display	<b>N/A</b>	N/A	<i>New</i>	<i>New</i>	<i>New</i>

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	<i>2Generation</i> <i>3General Purpose</i>							
<b>Business Segment – Level 2</b>	Fixed list of the following values: <i>1A Distribution Services</i> <i>1B Distribution Connection Services</i> <i>1C Regulated Retail Services</i> <i>1D Non- Regulated Retail Services</i> <i>1E Supplier of Last Resort</i> <i>1F Wholesale Aggregator</i> <i>1G Related Business</i>  <i>2A Generation</i> <i>2B Supply Services</i>  Automatic allocation is based on the chosen Factor and input in Total Company value.  Each cell is computed using this formula: Factor x Total Company per Business Segment- Level	N	Display	N/A	N/A	New	New	New



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	2.							
<b>Distribution and Related Activities - Sub Total</b>		N	Calculated	<b>Distribution and Related Activities Sub Total =</b> Distribution Services + Distribution Connection Services + Regulated Retail Services + Non-Regulated Retail Services + Supplier of Last Resort + Wholesale Aggregator + Related Business	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>Generation - Sub Total</b>		N	Calculated	<b>Generation - Sub Total =</b> Generation + Supply Services	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>General Purpose - Sub Total</b>		N	Calculated	<b>General Purpose - Sub Total =</b> summation of values (for this column)	Must accept numeric value in two (2) decimal places.	<i>New</i>	<i>New</i>	<i>New</i>
<b>Zero Check</b>	An immaterial variance of <> 0 may occur due to rounding off feature or command in the DET.	N	Calculated	<b>Total Check Equal Zero =</b> (Distribution and Related Sub Total + Generation Sub Total + General Purpose) - Total Company	Must accept numeric value in two (2) decimal places.  In case of variance (value is <> 0), the cell must be highlighted in bold white font; red background. This	<i>New</i>	<i>New</i>	<i>New</i>



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					means that Total Company is not 100% allocated across business segments.			
<b>Payroll Accounts</b>	Fixed list of accounts in Payroll Allocations include the following:  <i>EXPENSE ACCOUNTS</i> 512-000-00-000 <i>DISTRIBUTION EXPENSES</i> 512-501-00-000 <i>Operation, Supervision, Engineering</i> 512-502-00-000 <i>Operation - Load Dispatching</i> 512-503-00-000 <i>Operation - Station Expenses</i> 512-504-00-000 <i>Operation - Overhead Line Expense</i> 512-505-00-000 <i>Operation - St. Lighting &amp; Signal System</i> 512-506-00-000 <i>Operation - Rents</i> 512-507-00-000	N	Data Entry	N/A	N/A	New	New	New



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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
	<i>Operation - Miscellaneous Expenses 512-508-00-000 Maintenance - Supervision &amp; Engineering 512-509-00-000 Maintenance - Structures 512-510-00-000 Maintenance - Station Equipment 512-511-00-000 Maintenance - Overhead Lines 512-512-00-000 Maintenance - Line Transformers 512-513-00-000 Maintenance - St. Lighting &amp; Signal System 512-514-00-000 Maintenance- Miscellaneous Plant 513-000-00-000 SUPPLY EXPENSES 513-501-00-000 Supervision 513-502-00-000 Consumers' Discounts</i>							



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	513-502-10-000 Consumers' Prompt Payment Discounts							
	513-502-11-000 Other Consumers' Discounts							
	513-503-00-000 Consumer Records & Collection Expenses							
	513-504-00-000 Uncollectible Accounts							
	513-505-00-000 Informational and Instructional Advertising Expense							
	513-506-00-000 Consumers/Com munity Services Expense							
	513-507-00-000 Housewiring Services							
	513-508-00-000 WESM Related Costs and Expenses							
	513-509-00-000 Miscellaneous Consumer Accounts Expenses							
	514-000-00-000 METERING EXPENSES							



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	514-501-00-000 Operation, Supervision, Engineering							
	514-502-00-000 Meter Expenses							
	514-503-00-000 Meter Reading Expenses							
	514-504-00-000 Service Installation Expenses							
	514-505-00-000 Meter Shop-Permit & License Fees							
	514-506-00-000 Rents							
	514-507-00-000 Miscellaneous Expenses							
	514-508-00-000 Maintenance- Meters							
	514-509-00-000 Laboratory Fees and Charges							
	565-000-00-000 TRANSMISSION EXPENSES							
	520-000-00-000 POWER GENERATION EXPENSES							





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	521-000-00-000 Operation							
	521-501-00-000 Operation, Sup, Eng							
	521-502-00-000 Fuel							
	521-503-00-000 Rents							
	521-504-00-000 Miscellaneous Generation Expenses							
	522-000-00-000 Maintenance							
	522-501-00-000 Maintenance, Sup., Eng							
	522-502-00-000 Maintenance of Structures							
	522-503-00-000 Maintenance of Generating & Electric Equipment							
	522-504-00-000 Maint. of Surge tanks, headrace, penstock, access rd, dam							
	522-505-00-000 Maint. Other Misc Gen Plant							
	523-000-00-000 Environmental Management							



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	523-501-00-000 <i>Supervision and Maintenance</i>							
	523-502-00-000 <i>Planting materials and Labor</i>							
	523-503-00-000 <i>Advocacy and community relations</i>							
	523-504-00-000 <i>Monitoring</i>							
	523-505-00-000 <i>System Control and Load Dispatching</i>							
	530-000-00-000 <i>ADMINISTRATIVE AND GENERAL EXPENSES</i>							
	530-501-00-000 <i>Administrative and General Salaries</i>							
	530-502-00-000 <i>Office Supplies and Materials</i>							
	530-503-00-000 <i>Outside Services Employed</i>							
	530-504-00-000 <i>Property Insurance</i>							
	530-505-00-000							



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	<i>Injuries and Damages</i>							
	530-506-00-000							
	<i>Employee Pension and Benefits</i>							
	530-507-00-000							
	<i>Regulatory Fees and Expenses</i>							
	530-508-00-000							
	<i>Scholarship Program Expenses</i>							
	530-509-00-000							
	<i>Rents</i>							
	530-510-00-000							
	<i>Maintenance of Office and General Plant</i>							
	530-511-00-000							
	<i>Taxes and Licenses</i>							
	530-512-00-000							
	<i>Real Property Tax</i>							
	530-513-00-000							
	<i>Franchise Tax</i>							
	530-514-00-000							
	<i>Business and Local Tax</i>							
	530-515-00-000							
	<i>Other Taxes</i>							
	530-516-00-000							
	<i>Officers Allowances and Benefits</i>							
	530-517-00-000							
	<i>Travel</i>							



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	530-518-00-000 <i>Training</i> 530-519-00-000 <i>Association and            Membership Dues</i> 530-520-00-000 <i>Miscellaneous            General Expenses</i> 530-521-00-000 <i>General            Assembly Meeting            Expenses</i> 530-522-00-000 <i>Members'            Benefit</i> 530-523-00-000 <i>Affiliation Fee</i> 530-524-00-000 <i>Social            &amp; Community Service</i> 530-525-00-000 <i>Provision for            CGF</i>							
<b>TOTAL PAYROLL EXCLUDING GENERAL AND ADMINISTRATIVE</b>		N	Calculated	<b>TOTAL PAYROLL EXCLUDING GENERAL AND ADMINISTRATIVE</b> = summation of value per Business Segment Level 2	Must accept numeric values in two (2) decimal places.	New	New	New
<b>TOTAL PAYROLL</b>		N	Calculated	<b>TOTAL PAYROLL</b> = TOTAL PAYROLL EXCLUDING	Must accept numeric values in two (2) decimal places.	New	New	New

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Data Entry Field	Description	Required? (Y/N)	Source	Formula	Validation Rules	Existing Report	Existing Report Table	Existing Report Field Equivalent
				GENERAL AND ADMINISTRATIVE + summation of values per Business Segment Level 2				

*Additional Notes:*

- When opening a data entry template (DET), the Protected View and Security Warning excel prompts will be displayed at the top portion of the excel sheet. It is a must to click the 'Enable Editing' and 'Enable Content' buttons before filling out the DET. Excel prompts are shown below:


- 
- 

Failure to click the buttons above as instructed may result to unsuccessful DET upload in NEA BIT Web Portal.


- YTD data is no longer submitted through data entry templates by the EC. Such information will be automatically processed by the system using monthly submitted information and will be available as output data in operational reports such as MFSR.

## 6.0 PROCEDURE

## 7.0 REFERENCE

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## 8.0 ATTACHMENTS

Document Name	File	Description
<b>Accounting and Cost Allocation Manual</b>	 ACAM MODEL.pdf	The Accounting and Cost Allocation Manual (ACAM) provides full and proper documentation of the accounting policies and principles to be used by each Electric Cooperative registered either under the National Electrification Administration (NEA) or under the Cooperative Development Authority (CDA), in preparing the Accounting Separation Statements in accordance to the guidelines set by the Energy Regulatory Commission (ERC).

## 9.0 RECORDS