

## KEK Comments on Reporting Forms

Workbook Tables	Comments
<p>HQ1 Opex (HQ a) KEK                      HQ2 Opex (HQ b1) KEK                      HQ3 Opex (HQ b2) KEK                      HQ4 Opex (Group) KEK</p>	<p>The series of workbook tables from HQ1 –HQ4 should be reconstructed separately from KEK (Mines and Generation) and KEDS (Network and Supply). Also, currently operation expenses for HQ in KEK are registered under one organization structure as a result of what their separate reporting per department is impossible, except payroll expenses which are registered in individual basis and can be reported separately from human resources program.</p> <p>HQ1 Form requires reporting on historic data on cash basis. KEK keeps financial data, either historic or actual, in accrual basis as required with International Financial Reporting Standards, therefore be aware that even when the HQ1 form will be formulated, the historic data can not be reported on cash basis.</p> <p>Evidences in accounting are not divided according to units. For example: the personnel of any service, such as Audit, procurement, corporate services etc. do not keep track of the time they spend on generation, mines or similar to these, because there is no activity reporting done by individual employees. .</p> <p>Also, in the presented paper there are requests for data according to KEK units and according to the type of data. For example: in the same template and column units and some types of data are aligned. KEK application system designed till 2005 supports the Financial reporting data according to IAS and IFRS.</p>
<p>HQ5 Rev (Group) KEK</p>	<p>HQ5 form, where KEK revenues should be reported separated according to divisions can be applied.</p> <p>The data requested according to this template can be completed; however cooperation with ERO is needed in order to provide clarifications during the fill up.</p>
<p>HQ6 Narrative KEK</p>	<p>This narrative is for KEDS Network and should be included in the Network set of worksheets</p>
<p>DS1 Opex (DSO a) KEK                      DS2 Opex (DSO b) KEK</p>	<p>Reporting on maintenance expenses, as required with DS1 and DS2 Form, is currently impossible from the accrual accounting system that KEK possesses. The extraction of data at that detailed level requires adaption of a well advanced accounting system. Currently the repair and maintenance expenses are kept in one account.</p>

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DS3 Opex (DSO d) KEK	DS5 Form, where KEK expenses should be reported, can be applied. Additional clarification is needed by ERO (in the lack of an instruction for completion of data) to complete this template.
DS4 Other (DSO) KEK	DS4 Form cannot be applied because it is not compliant with the categorization of expenses within the KEK accounting system..
DS5 Capex (DSO a) KEK	In accounting, the evidences are lead in monetary groups according to asset group (not according to projects). List of the projects and their cost can be prepared. . The form is applicable.
DS6 Capex (DSO b) KEK	In accounting, the evidences are lead in monetary groups according to asset group (not according to projects). List of the projects and their cost can be offered. The form is applicable
DS7 Connections DSO KEK	The data that are available can be offered. In the future when connection methodology is approved it can be reported based on the forms.
DS8 Assets DSO KEK	Asset life is determined according to the individual asset category, as approved by the Board. The form needs additional clarifications in relation to the completion, however it is applicable.
DS9 Assets DSO KEK (N)	Asset Life is determined according to the individual asset category, as approved by the Board. The form needs additional clarifications in relation to the completion, however it is applicable.
DS10 Unit Cost DSO KEK	For the moment the form is not implementable, this requires development of new system in order to offer the data as they are requested.
DS11 DRIVER (DSO a)KEK	The form is partially implementable. KEK doesn't have an access North of Iber River. Since 1999 those energy facilities were under the control of an illegal Operator.
DS12 DRIVER (DSO b)KEK	The form is partially implementable. KEK doesn't have an access North of Iber River. Since 1999 those energy facilities were under the control of an illegal Operator.
DS13 DRIVER (DSO c) KEK	
DS14 DRIVER (DSO d)KEK	

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DS15 P&L DSO KEK	P&L for DSO can be reported separately. An instruction with clarifications, based on existing data of KEK J.S.C. is needed.
PS1 Opex PES KEK	PS1 form can not be applied as the actual categorization of KEK expenses is not in the format described in the form.
PS2 Opex Cust KEK	KEK does not register separately the cost of Call Centre, Contact Centre and Other shared Cost, therefore their reporting in this form is impossible.
PS2a Other (DSO) KEK	PS2a form, where KEK expenses should be reported, can be applied; however an additional clarification is needed.
PS3 Capex PES KEK	PS3 form, where assets should be reported, can be applied; however an additional clarification is needed.
PS4 DRIVER PES KEK	The form is unclear, additional instructions are needed from ERO
PS5 P&L PES KEK	PS5 form can be partially applied if the expense lines: Advertising and marketing, Customer records, service & , Revenue collection, Customer Contact Centres” are modified with actual expense accounts, that KEK uses. The form can be fully applied.
PT1 Opex TRADE KEK	PT1 form can not be applied as the actual categorization of KEK expenses is nor in the format described in the form.
PT1a Other (PT) KEK	PT1a form, where KEK expenses should be reported, can be applied.
PT2 P&L TRADE KEK	PT2 form can be applied.
MN1 Opex (MIN a) KEK	Maintenance and repair expenses are registered in one account; therefore their reporting based on the asset category for the actual and previous years is impossible.
MN2 Opex (MIN b) KEK	The majority of expenses can be reported.
MN3 Other (MIN) KEK	The financial data part can be reported.
MN4 Capex (MIN a) KEK	In accounting the evidences are lead by values according to the asset group (not according to

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	projects).
MN5 Capex (MIN b) KEK	
MN6 Assets MIN KEK	Asset Life is determined according to the individual asset category, as approved by the Board. The form needs additional clarifications in relation to the completion, however it is applicable.
MN7 P&L MINING KEK	MN7 form can be applied.
GN1 Opex (GEN a) KEK	Maintenance and repair expenses are registered in one account; therefore their reporting based on the asset category for the actual year and previous years is impossible.
GN2 Opex (GEN b) KEK	The majority of expenses can be reported with additional clarifications.
GN2a Other (DSO) KEK	GN2 form can be applied.
GN5 Capex (GEN a) KEK	In accounting, the evidences are lead in monetary groups according to asset group (not according to projects). List of the projects and their cost can be offered. The form is applicable
GN6 Capex (GEN b) KEK	In accounting, the evidences are lead in monetary groups according to asset group (not according to projects). List of the projects and their cost can be offered. The form is applicable
GN3 Driver (GEN a) KEK	
GN4 Driver (GEN b) KEK	
GN7 Assets GEN KEK	With additional clarifications, the completion according to the template requests might be possible.
P&L GENERATION KEK	P&L can be reported in the required format. With additional clarifications, the completion according to the template requests might be possible.