



Appendix
to the Russian Ministry of
Finance Order № 67Н
dated 22.07.2003

NOTES TO THE ACCOUNTING BALANCE
for 200 7

ОКУД Form #5
Date (YY/MM/DD)

CODES		
0710005		
2007	12	31
56947007		
4716016979		
40.10.2		
47	16	
384/385		

Company **Open Joint-Stock Company "Federal Grid Company of Unified Energy System"**

ОКПО

Tax identification code

ИНН

Activity **electrical power transmission**

ОКВЭД

form of legal entity's incorporation / form of ownership / form of ownership

open joint-stock company / private entity

ОКОПФ/ОКФС

Unit of measure: **thousand RUR**

ОКЕИ

Intangible assets

Indicator		Entrance balance for the reported year	Received	Withdrawn	Ending balance for the reported period
name	code				
1	2	3	4	5	6
Proprietary articles (exclusive right for results of intellectual property)	010	870 087	184 125	-	1 054 212
including:					
by patent holder for invention, industrial prototype, useful model	011	373	-	-	373
by possessor of right for computer programs, databases	012	869 468	184 125	-	1 053 593
by possessor of right for topology integrated microcircuits	013	-	-	-	-
by owner for trademark and service mark, appellation of goods origin	014	246	-	-	246
by patent holder for selection achievements	015	-	-	-	-
Organisational costs	020	-	-	-	-
Company goodwill	030	-	-	-	-
Other	040	877	-	-	877
Total	045	870 964	184 125	-	1 055 089

Indicator		Entrance balance for the reported year	Ending balance for the reported period
name	code		
1	2	3	4
Depreciation of intangible assets - total	050		
including:		19597	202 065
		-	-

Fixed assets

Indicator		Entrance balance for the reported year	Received	Withdrawn	Ending balance for the reported period
name	code				
1	2	3	4	5	6
Buildings	110	8 677 085	794 549	(32 019)	9 439 615
Constructions and transfer mechanisms	111	115 488 068	6 157 540	(165 519)	121 480 089
Cars and equipment	112	43 037 527	12 376 575	(614 577)	54 799 525
Transportation vehicles	113	785 575	304 997	(33 037)	1 057 535
Production and household stock	114	528 863	222 805	(12 934)	738 734
Work cattle	115	-	-	-	-
Productive cattle	116	-	-	-	-
Perennial plantations	117	-	-	-	-
Other types of fixed assets	118	176 406	417 010	(8 095)	585 321
Plots of land and objects of environmental management	119	3 818	1 828	-	5 646
Capital investment into reclamation of lands	120	-	-	-	-
Total	130	168 697 342	20 275 304	(866 181)	188 106 465

Indicator		Entrance balance for the reported year	Ending balance for the reported period
name	code		
1	2	3	4
Depreciation of fixed assets - total	140	57 842 556	73 992 463
including:			
buildings and constructions	141	36 554 731	46 542 451
cars, equipment, transportation vehicles	142	13 663 333	18 369 837
other	143	7 624 492	9 080 175
Fixed assets let for lease - total	150	2 587 574	2 702 166
including:			
buildings and constructions	151	2 410 025	2 514 537
cars, equipment, transportation vehicles	152	177 549	152 150
other	153	-	35 479
Isolated fixed assets	155	2 237	2 237
Leased fixed assets - total	160	124 047 041	124 723 505
including:			
buildings and constructions	161	1 357 889	53 314 546
cars, equipment, transportation vehicles	162	122 688 699	42 616 994
other	163	453	28 791 965
Real assets accepted into operation and being in the process of state registration	165	1 118 613	1 989 264
For reference.	code	Entrance balance for the reported year	Entrance balance for the previous year
Results of fixed assets revaluation:	2	3	4
original (present) value	170	3 959 525	3 833 030
depreciation	171	5 737 461	5 168 563
	172	1 777 936	1 335 533
Change in the cost of fixed assets as a consequence of further construction, further equipment, reconstruction, partial liquidation	code	Entrance balance for the reported year	Entrance balance for the reported period
	2	3	4
	180	1 732 859	2 292 751

Income-bearing investments into material valuables

Indicator		Entrance balance for the reported year	Received	Withdrawn	Ending balance for the reported period
name	code				
1	2	3	4	5	6
Property to be let for leasing	210	-	-	-	-
Property, provide under rent contracts	220	-	-	-	-
Other	230	-	-	-	-
Total	240	-	-	-	-
	code	Entrance balance for the reported year	Ending balance for the reported period		
1	2	3	4		
Depreciation of income-bearing investments into material valuables	250	-	-		

Expenditure on scientific and research, experiment and constructive, and technologic works

Works		Entrance balance for the reported year	Received	Withdrawn	Ending balance for the reported period
name	code				
1	2	3	4	5	6
Total	310	331 023	3 500	(100 568)	233 955
including:	311	-	-	-	-
	312	-	-	-	-
other	313	331 023	3 500	(100 568)	233 955
For reference.		code	Entrance balance for the reported year	Ending balance for the reported year	
		2	3	4	
Sum of expenses on incomplete scientific and research, experiment-constructive, and technological works		320	188 265	188 494	
Sum of expenses on scientific and research, experiment-constructive, and technological works without positive effect, which are accounted for as extraordinary expenses		code	For the reported period	For the similar period of the previous year	
		2	3	4	
		330	-	-	

Expenses on natural resource development

Indicator		Entrance balance for the reported year	Received	Withdrawn	Ending balance for the reported period
name	code				
1	2	3	4	5	6
Expenses on natural resource development - total	410	-	-	-	-
including:	411	-	-	-	-
	412	-	-	-	-
	413	-	-	-	-
For reference.		code	Entrance balance for the reported year	Ending balance for the reported period	
		2	3	4	
Total expenditure on mineral wealth fields, with not completed finding and deposit evaluation, exploration and (or) hydro geological investigation and other similar works		420	-	-	
Total expenditure on development of natural resource development, registered in the reporting period as extraordinary expenditure as non-effective		430	-	-	

Financial investment

Indicator		Long-term		Short-term	
name	code	Entrance balance for the reported year	Ending balance for the reported period	Entrance balance for the reported year	Ending balance for the reported period
1	2	3	4	5	6
Investment into charter (reserve) capitals of other companies - total	510	32 842 351	42 331 364	-	-
including daughter and depend economic societies	511	32 842 192	42 331 205	-	-
State and municipal securities	515	-	-	-	-
Securities of other companies - total	520	35 000	35 000	-	-
including debt securities (bonds, promissory notes)	521	35 000	35 000	-	-
Received loans	525	117 082	296 461	929 091	930 420
Deposits	530	-	-	-	3 000 000
Other	535	-	-	-	-
Total	540	32 994 433	42 662 825	929 091	3 930 420
Of total sum of financial investments, having current market value:					
Investment into charter (reserve) capitals of other companies - total	550	-	-	-	-
including daughter and depend economic societies	551	-	-	-	-
State and municipal securities	555	-	-	-	-
Securities of other companies - total	560	-	-	-	-
including debt securities (bonds, promissory notes)	561	-	-	-	-
Other	565	-	-	-	-
Total	570	-	-	-	-
For reference.					
For financial investment, which have current market value, change in the cost as a consequence of valuation adjustment	580	-	-	-	-
For debt securities, difference between initial cost and nominal value is registered as financial result of the reporting period	590	-	-	-	-

Accounts receivable and accounts payable

Indicator		Entrance balance for the reported year	Ending balance for the reported period
name	code		
1	2	3	4
Accounts receivable:			
short-term, total	610	21 499 102	42 267 665
including:			
settlements with customers and consumers	611	2 084 062	1 683 081
made advance payments	612	12 387 539	22 635 275
other	613	7 027 501	17 949 309
long-term, total	620	483 485	605 359
including:			
settlements with customers and consumers	621	-	-
made advance payments	622	-	-
other	623	483 485	605 359
Total	630	21 982 587	42 873 024
Accounts payable:			
short-term, total	640	45 134 119	68 844 741
including:			
settlements with suppliers and contractors	641	4 052 464	8 572 693
received advance payments	642	854 328	3 732 442
settlements of taxes and dues	643	117 122	137 141
credits	644	75 230	107 274
loans	645	5 165 805	7 156 469
other	646	34 869 170	49 138 722
long-term, total	650	30 000 000	23 000 000
including:			
credits	651	5 000 000	5 000 000
loans	652	25 000 000	18 000 000
other	653	-	-
Total	660	75 134 119	91 844 741

Expenditure on ordinary activities (by cost elements)

Indicator		For the reported year	For the previous year
name	code		
1	2	3	4
Material expenses	710	18 864 102	16 176 515
Labour costs	720	6 906 967	5 322 164
Fringe benefit expenses	730	1 413 921	1 122 675
Depreciation	740	16 818 197	14 796 813
Other expenses	750	11 101 578	8 082 481
Total for cost elements	760	55 104 765	45 500 648
Balance change (growth [+], loss [-]):			
work in progress	765	-	(3 377)
expenditures of future periods	766	758 048	543 008
reserves for costs to be incurred	767	-	-

Securities

Indicator		Entrance balance for the reported year	Ending balance for the reported period
name	code		
1	2	3	4
Received, total	810	5 738 640	8 321 808
including:			
promissory notes	811	-	-
Property received as pledge	820	-	-
of which:			
fixed assets	821	-	-
securities and other financial investments	822	-	-
other	823	-	-
Issues, total	830	419 460	389 741
including:			
promissory notes	831	-	-
Property let as pledge	840	-	-
of which:			
fixed assets	841	-	-
securities and other financial investments	842	-	-
other	843	-	-

Government aid

Indicator		Reported period		Similar period of the previous year	
name	code				
1	2	3		4	
Budget funds received in the reported year, total	910	-	-	44	-
including:					
other	912	-	-	44	-
		Beginning balance for the reported year	received in the reported period	returned in the reported period	Ending balance fro the reported period
Budget credits, total	920	-	-	-	-
including:					
	921	-	-	-	-
other	922	-	-	-	-

Manager _____ A.A. Demin
(signature) (signatory)

Chief accountant _____ V.V. Schukin
(signature) (signatory)

" 30 " _____ March _____ 200 8