



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

NOTES TO THE ACCOUNTING BALANCE
for 200 8

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

Tax identification code

Activity

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

open joint-stock company / private entity

Unit of measure:

thousand RUR

ОКУД Form #5
Date (YY/MM/DD)

ОКПО

ИНН

ОКВЭД

ОКОПФ/ОКФС

ОКЕИ

CODES		
0710005		
2008	12	31
56947007		
4716016979		
40.10.2		
47	41	
384/385		

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Indicator		Entrance balance for the reported year	Received	Withdrawn	Ending balance for the reported period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	1 054 212	334	(129 800)	924 746
including:					
by patent holder for invention, industrial prototype, useful model	011	373	-	(373)	-
by possessor of right for computer programs, databases	012	1 053 593	334	(129 427)	924 500
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	1 053 747	(5)	1 054 619
Total	045	1 055 089	1 054 081	(129 805)	1 979 365

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:		202 065	443 456
		-	-

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Indicator		Entrance balance for the reported year	Received	Withdrawn	Ending balance for the reported period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	10 627 720	2 410 238	(117 045)	12 920 913
Constructions and transfer mechanisms	111	124 685 855	36 465 443	(138 271)	161 013 027
Cars and equipment	112	57 112 096	13 518 236	(729 032)	69 901 300
Transportation vehicles	113	1 133 441	438 785	(118 503)	1 453 723
Production and household stock	114	737 152	275 331	(37 946)	974 537
Work cattle	115	-	-	-	-
Productive cattle	116	-	-	-	-
Perennial plantations	117	-	-	-	-
Other types of fixed assets	118	167 936	87 050	(31 416)	223 570
Plots of land and objects of environmental management	119	5 646	33 627	-	39 273
Capital investment into reclamation of lands	120	-	-	-	-
Total	130	194 469 846	53 228 710	(1 172 213)	246 526 343

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	76 254 288	96 280 866
including:			
buildings and constructions	141	58 831 179	72 464 991
cars, equipment, transportation vehicles	142	17 013 235	23 195 240
other	143	409 874	620 635
Fixed assets let for lease - total	150	3 510 571	8 597 620
including:			
buildings and constructions	151	3 080 457	5 924 368
cars, equipment, transportation vehicles	152	429 279	2 525 342
other	153	835	147 910
Isolated fixed assets	155	2 237	2 237
Leased fixed assets - total	160	124 723 505	3 272 196
including:			
buildings and constructions	161	53 314 546	2 026 725
cars, equipment, transportation vehicles	162	42 616 994	1 229 600
other	163	28 791 965	15 871
Real assets accepted into operation and being in the process of state registration	165	1 989 263	2 674 939
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	4 101 556	3 959 525
depreciation	171	6 363 381	5 737 461
	172	2 261 825	1 777 936
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 previous year
	2	3	4
	180	2 292 751	1 465 469

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	233 955	298 071	(32 279)	499 747
including:	311	-	-	-	-
	312	-	-	-	-
other	313	233 955	298 071	(32 279)	499 747
For reference.		code	For the reported period	For the similar period of the previous year	
		2	3	4	
Sum of expenses on incomplete scientific and research, experiment-constructive, and technological works		320	188 494		486 565
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	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	-	-
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Financial investment

Indicator		Long-term		Short-term	
		Entrance balance for the reported	Ending balance for the reported period	Entrance balance for the reported	Ending balance for the reported period
name	code				
1	2	3	4	5	6
Investment into charter (reserve) capitals of other companies - total	510	42 331 364	150 897 718	-	-
including daughter and depend economic societies	511	42 331 205	120 868 894	-	-
State and municipal securities	515	-	-	-	-
Securities of other companies - total	520	35 000	56 574 551	-	48 482 663
including debt securities (bonds, promissory notes)	521	35 000	56 574 551	-	48 482 663
Received loans	525	296 461	296 461	930 420	887 671
Deposits	530	-	-	3 000 000	-
Other	535	-	9 837	-	19 685
Total	540	42 662 825	207 778 567	3 930 420	49 390 019
Of total sum of financial investments, having current market value:					
Investment into charter (reserve) capitals of other companies - total	550	-	124 444 756	-	-
including daughter and depend economic societies	551	-	97 446 544	-	-
State and municipal securities	555	-	-	-	-
Securities of other companies - total	560	-	-	-	-
including debt securities (bonds, promissory notes)	561	-	-	-	-
Other	565	-	-	-	-
Total	570	-	124 444 756	-	-
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	42 267 665	141 184 013
including:			
settlements with customers and consumers	611	1 683 081	5 053 894
made advance payments	612	22 635 275	69 787 130
other	613	17 949 309	66 342 989
long-term, total	620	605 359	10 871 826
including:			
settlements with customers and consumers	621	-	-
made advance payments	622	-	14 413
other	623	605 359	10 857 413
Total	630	42 873 024	152 055 839
Accounts payable:			
short-term, total	640	68 844 741	38 763 434
including:			
settlements with suppliers and contractors	641	8 572 693	10 175 866
received advance payments	642	3 732 442	7 096 192
settlements of taxes and dues	643	137 141	310 215
credits	644	107 274	10 156 891
loans	645	7 156 469	6 004 596
other	646	49 138 722	5 019 674
long-term, total	650	23 000 000	18 000 130
including:			
credits	651	5 000 000	5 000 000
loans	652	18 000 000	13 000 000
other	653	-	130
Total	660	91 844 741	56 763 564

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	24 481 538	18 864 102
Labour costs	720	6 723 873	6 906 967
Fringe benefit expenses	730	1 216 059	1 413 921
Depreciation	740	20 849 262	16 818 197
Other expenses	750	10 058 548	11 101 578
Total for cost elements	760	63 329 280	55 104 765
Balance change (growth [+], loss [-]):			
work in progress	765	-	-
expenditures of future periods	766	1 358 444	758 048
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	8 321 808	58 437 451
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	389 741	1 175 189
including:			
promissory notes	831	-	1 144 374
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	322		-	
including:					
other	912	322		-	
		At beginning of the reported year	Received during the reported period	Paid back for the reported period	At end of the reported year
Budget credits, total	920	-	-	-	-
including:					
	921	-	-	-	-
other	922	-	-	-	-

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

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

" 31 " _____ March _____ 200 9