CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

City of Cape Town

Electricity Generation and Distribution Department

RRM Submission Templates

2021/22

How to complete these RRM prescribed Regulatory Financial Reporting templates

1 **Balance Sheet (BS)**

1.1 Data cannot be entered directly into the Balance Sheet.
1.2 Enter all data on balance sheet schedules labelled BS1 to BS15
1.3 Data should only be entered on the BS1 to BS14 using balances in the Chart Account number referenced on second column of each schedule
1.4 Do not enter data where the cross reference is a schedule. Instead go to the appropriate schedule and enter the data directly against the chart of account number

2 **Income Statement (IS)**

1.1 Data cannot be entered directly into the Income Statement.
1.2 Enter all data on Income Statement Schedules on tabs labelled IS1 to IS14
1.3 Data should only be entered on the IS1-IS15 using balances in the Chart Account number referenced on second column of each schedule
1.4 Do not enter data where the cross reference is a schedule. Instead go to the appropriate schedule and enter the data directly against the chart of account number

3 **General**

3.1 Hyperlinks have been created to make navigation between sheets easy. The Hypelinks are coloured Blue. For example:-
3.2 Click on "Return to Table of Contents" - in any tab/workbook and that will take you to the Table of Contents tab/workbook
3.3 Click on "Return to Balance Sheet" - in any tab/workbook and that will take you to the balance sheet "BS" ; etc
3.4 Grey cells are totals. Totals are automatically calculated. Please do not input data on grey areas.

4 **Half Year Reporting**

4.1 Only complete the two columns; namely
(a) Current Period Actual
(b) Comparative Estimates (Projections) used to set/approve tariffs
4.2 Provide a declaration as per RRM Volume Page 16 Section 7.1 bullet no. (c)

4 **Full - Year Reporting**

4.1 Enter data all the data columns (actual for this period and the two compatatives columns) and all the tabs/workbooks
4.2 Provide commentary using tab labelled "Notes" in these templates . Commentary to cover all matters as per RRM Volume 1 Page 17 Section 7.1 bullet (e) (i) to (ix)
4.3 Provide a declaration as per RRM Volume Page 17 Section 7.1 bullet no. (f)
4.3 Provide an audit report of these Regulatory Financial Reports

5 **Balance Sheet Schedules - BS1 to BS 15**

5.1 **Fixed Assets - BS1,BS11, BS12, BS13, BS14 & BS15**

5.1.1 Enter Gross Values balances from the referenced Chart Accounts - opening balances should be the Starting Regulatory Asset Base (SRAB) values approved by the Energy Regulator

5.2 **Accumulated Depreciation - BS2**

5.2.1 Enter cummulative balances from the referenced Chart Accounts - opening balances should relate to the accumulated depreciation values approved by the Energy Regulator

5.3 **Loans - B7**

5.3.1 Provide all the details/descriptions of the loans and purpose for each borrowing outstanding

5.4 **Planned Capital Expenditure and Capital Works In Progress (CAPEX CWIP) - BS14**

5.4.1 All information related to planned/projected CAPEX CWIP for the five year forward must be provided. The transfer to "Additions to Property" refers to commissioned plant.
The CAPEX CWIP should include the new programs as well as maintenance that will prolong the life of the asset being maintained.

6 **Income Statement Schedules - IS1 to IS 14**

6.1 **Electricity Distribution Revenue (Sale of Electricity & Distribution Network Service Revenue) - IS1**

How to complete these RRM prescribed Regulatory Financial Reporting templates

6.1.1 Enter total revenues (Rands Millions) earned from the use of your distribution network by others against the referenced accounts
6.1.2 Enter total revenues (Rands millions) from sale of electricity to each customer group against the respective referenced account
6.1.3 Enter total grants of income in nature from government e.g. subsidies for indigents against the referenced account numbers
6.1.4 Enter total of miscellaneous revenues against the referenced accounts numbers
6.1.5 Enter total volumes of electricity sales (GWh) made to each customer group as indicated in the table for Electricity Sales Volumes
6.1.6 Enter total revenues earned from the the lease of distribution PPE others against the referenced accounts
6.1.6 Enter totals of Other Income/Deductions against each of the referenced account numbers

6.2 Electricity Distribution Cost of Sales - Electricity Purchases & Transmission Costs - IS2

6.2.1 Enter total cost (R millions) for purchase of electricity from each of the generators/power suppliers shown against the respective referenced account
6.2.2 Enter total volumes of electricity pruchases (GWh) from each of the power suppliers/generators as indicated in the table for Electricity Purchases Volumes
6.2.3 Enter total cost (Rands Millions) paid for the use of the transmission or/and distribution network owned others, against the referenced accounts

6.3 Operation and Maintenance - IS3 to IS8

6.3.1 Enter total expenses in the respective schedules and against the respective chart of accounts shown
6.3.2 Payments covering more than one function or more than one department should be apportioned to the appropriate account on an actual basis or where necessary on a fully allocated basis
6.3.4 Administration and General Expenses (**IS7**) should in particular be allocated on actual basis or on a fully allocated basis (ABC) where those are shared expenses
6.3.5 IS7 provides examples of cost allocators along with examples of relevant cost components to which these cost allocators may be used

6.4 Depreciation - IS9

6.4.1 Enter total depreciation charge for the current period only against the respective chat of accounts number shown

6.5 Regulatory Credits and Debits - IS10

6.5.1 Enter total regulatory deferred debits released to income in the current period as approved by the Energy Regulator against the Chart of Account referenced
6.5.2 Enter total regulatory deferred credits released to income in the current period as approved by the Energy Regulator against the Chart of Account referenced

6.6 Taxes - IS11

6.6.1 Enter total taxes against the respective chart of account referenced

6.7 Gains/Losses from Disposition of regulated plant, property and equipment - IS12

6.7.1 Enter total amounts against the respective chart of account referenced

6.8 Payroll Statistics - Salaries, Wages and Allowances - IS13

6.8.1 The headcount of personnels in the licensed activity should be provided with a split between executive management, middle management, others
6.8.2 All expenses associated with staff costs should be included with a split between executive management, middle management, others
6.8.3 Other: Includes car, housing, contributions (medical aid & pension), leave pay
6.8.3 Details in this payroll statistics should reconcile to total amounts recorded in Operating & Maintenance, and General & Administrative Schedules above

6.9 Related Parties/Affiliate Transactions as Per RRM Volume 1 Page 14 Section 5.7 - IS14

6.9.1 Provide a description of related parties transactions including naturate or relationship, nature and purpose of transaction, amounts involved, valuation basis, opex versus capex etc

6.10 Shared Costs

6.10.1 An analysis of all expenses that are shared within the municipality should be included in IS7.

6.11 Cash flow statement

6.11.1 Provide actual cash flow month by month statement for the reporting period
6.11.2 Provide forecast cash flow month by month statement for the next 12 months period

DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Balance Sheet (= Statement of Financial Position)
Nominal rands, expressed in R millions

ASSETS	Reference/Schedule	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Non-current assets		**10 500**	**10 162**	**10 433**
Electric Property Plant & Equipment in Service (PPE) - Gross	BS1	15 761	15 028	15 734
Less: PPE Accumulated Depreciation	BS2	5 261	4 866	5 301
Net Electric Distribution Utility PPE		**10 500**	**10 162**	**10 433**
Property and Investments - Non-regulated	BS3	-	-	-
Current assets & accrued assets		**8 432**	**7 520**	**-**
Currrent and Accrued Assets	BS4	8 432	7 520	-
Deferred debits		**-**	**-**	**-**
Deferred Debits	BS5	-	-	-
Total assets		**18 932**	**17 682.00**	**10 433**

EQUITY & LIABILITIES	Reference/Schedule	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Net Assets		**11 235**	**10 714**	**10 753**
Net Assets (includes Reserve Funds)	BS6	11 235	10 714	10 753
Non-current liabilities		**5 403**	**4 990**	**339**
Non-current borrowings	BS7	4 652	4 634	-
Other non-current liabilities	BS8	751	356	339
Current & accrued liabilities		**2 294**	**1 978**	**1 793**
Current and accrued liabilities	BS9	2 294	1 978	1 793
Deferred credits		**-**	**-**	**-**
Deferred Credits	BS10	-	-	-
Total equity and liabilities		**18 932**	**17 682**	**12 885**
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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Income Statement (=Statement of Financial Performance)
Nominal rands, expressed in R millions

Notes:
The information is based on a combination of the Function, Project and Item Segments. Only

Description	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
REVENUE				
Sale of Electricity	IS1	16 862	14 851	17 980
Distribution Network Services	IS1	-	-	-
Transfers and Subsidies	IS1	120	106	133
Other Income	IS1	234	254	260
Electric Plant Leased to Others	IS1	-	-	-
TOTAL ELECTRIC UTILITY REVENUE		17 216	15 211	18 373
EXPENDITURE:				
COST OF SALES				
Electricity Purchased	IS2	11 562	9 719	12 351
Charges - Transmission and Distribution of Electricity by Others	IS2	-	-	-
TOTAL ELECTRIC UTILITY COST OF SALES		11 562	9 719	12 351
GROSS MARGIN		**5 655**	**5 493**	**6 022**
OPERATING, MAINTENANCE, GENERAL & ADMINISTRATIVE EXPENSES				
Operating and Maintenance	IS3	604	502	644
Customer Account Expenses	IS4	113	72	110
Customer Service and Informational Expenses	IS5	-	-	-
Sales Expenses	IS6	74	71	75
Administrative and General	IS7	2 314	2 492	2 654
Load Settlement Expenses	IS8	-	-	-
Depreciation and Amortisation	IS9	413	396	435
Accretion Expense Asset Retirement Obligations	IS9	-	-	-
Other statutory payments other than income taxes, utility operating income	IS11	-	-	-
TOTAL EXPENDITURE		3 517	3 534	3 918
PROFIT BEFORE INTEREST AND TAXES		**2 138**	**1 959**	**2 104**
Regulatory Debits (-) & Credits (+) or RCA	IS10	-1 646	-1 446	-1 783
OTHER INCOME AND DEDUCTIONS - NET	IS1	-	-	-
FINANCE/INTEREST CHARGES		315	313	322
INTEREST CHARGE	BS7	315	313	322
PROFIT BEFORE TAXES		176	200	-1
INCOME TAX	IS11	-	-	-
PROFIT /LOSS AFTER TAX (FROM OPERATING ACTIVITIES)		**176**	**200**	**-1**

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Cash Flow Statement (=Statement of Change in Financial Position)
Nominal rands, expressed in R millions

		Current period actual												**or Annual CF**		
Description	**Chart of account/ schedule reference**	**Month1**	**Month2**	**Month3**	**Month4**	**Month5**	**Month6**	**Month7**	**Month8**	**Month9**	**Month10**	**Month11**	**Month12**	**Year1**	**Year2**	**Year3**
Cash flow from operating activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity sales revenues incl debtors																
Grants and contributions - income																
Grants and contributions - capital																
Insurance claims																
Statutory receipts incl VAT - NETT of payments																
Others																
Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Power purchases																
Suppliers & employees																
Finance charges																
Distribution of income																
other																
Cash flow from investing activities																
Receipts		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposal of utility plant																
Decrease(Increase) in non-current receivables																
Decrease(Increase) in non-current investments																
Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital utility assets/investments made																
Cash flow from Financing activities																
Receipts		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short-term loans																
Long-term borrowing/re-financing																
Increase in consumer deposits & advances																
Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing																
Decrease in consumer deposit & advances																
Net increase (decrease) in cash held		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at beginning of year																
Cash/cash equivalents at end of year		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DISTRIBUTION REPORTING TEMPLATE

Regulatory financial reporting for period……

Statement of Changes in Net Assets

Description	Chart of account/ schedule reference	Share Capital	Other Reserves	Translation Reserve	Retained Earnings	Total	Minority Interest	Total Equity/ Reserves/ Community Wealth
Balance at the beginning		0	2 010	0	8 704	10 714		10 714
Previously reported						0		0
Adjustments, including changes in accounting policy:-						0		0
						0		0
Restated balance		0	2 010	0	8 704	10 714	0	10 714
						0		0
Changes in equity during the year						0		0
Surplus (+)/Deficit (-) on property revaluation						0		0
Available-for-sale investments:-						0		0
Valuation surplus (+)/Deficit(-) taken to reserves						0		0
Transferred to profit or loss on sale			-220		220	0		0
Exchange Differences on Translation of Currency (+)/(-)								
						0		0
						0		0
Net gains and losses recognised directly in reserves (not recognized in the statement of financial perfomance)								
		0	-220	0	220	0	0	0
Surplus/Deficit for the period					176	176		176
Total recognised revenue and expense for the period		0	-220	0	396	176	0	176
Distributions/Dividends:-								
Transfer to other departments					-345	-345		-345
Transfers from other departments					0			0
Balance at the end of the year carried forward		0	1 790	0	9 445	11 235	0	11 235

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Distribution Utility Property Plant and Equipment in Service (PPE) Gross
Nominal rands, expressed in R millions

Note: This table includes PPE at cost or at the revaluation model as provided for in SCOA or NERSA Approved Regulatory Asset Value	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Distribution Intangible PPE					
Electricity servitudes		401			
General Intangible PPE					
Land rights		431			
Computer Equipment-Software		435			
Load settlement software applications		436			
Distribution & General Intangible PPE in Service (=A)			-	-	-
Distribution PPE - Tangible					
Land		400			
Buildings,		402			
HV transformers		404			
MV transformers		405			
Communication equipment		406			
DC systems (Battery charger and Battery)		407			
HV overhead line conductor		408			
HV overhead line support structure		409			
HV cables		410 & 411			
Conventional meters		412			
Automated meters		413			
Prepaid meters		414			
Municipal service connection		415			
Public lighting		416			
Asset retirement/Decommissiong and removing costs		417			
Distribution PPE in Service (=B)			-	-	-
General PPE - Tangible					
Land		430			
Buildings		432			
furniture and fittings		433			
Office equipment		433.1			
Computer Equipment-Hardware		434			
Motor Vehicle		437			
Non-Motorised Vehicle		437.1			
Plant and Equipment		442			
Asset retirement/Decommissioning and removal cost for general PPE		444			
General Distribution PPE in Service (=C)			-	-	-
Total Distribution PPE in Service (=A+B+C)		**101**	**15 654**	**14 882**	**15 734**
Distribution Property, Plant and Equipment - Finance Leases		BS11	-	-	-
Experimental Electric PPE unclassified		103			
Electric PPE Leased to Others - Distribution plant		BS12	-	-	-
Electric PPE held for future use - Distribution plant		BS13	-	-	-
Construction work in progress-Distribution plant		BS14	107	146	-
Acquisition/Valuation Adjustment -Distribution PPE		107			
Gross value of contributions and grants --credit (-)		BS15	-	-	-
Total Net Distribution Utility PPE (Accounts 101 to 108)		BS	**15 761**	**15 028**	**15 734**

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Accummulated Depreciation for Distribution Utility PPE in Service
Nominal rands, expressed in R millions

Accumulated Depreciation By Asset Account (Owned and In-use or Finance Leased) (based on cost or regulatory asset value)	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Acc Depr Distribution Intangible PPE					
Distribution Intangible PPE		112.401			
Acc Depr General Intangible PPE					
Land rights		112.431			
Computer Equipment-Software		112.435			
Load settlement software applications		112.436			
Acc Depr Distribution & General Intangible PPE in Service (=A)			-	-	-
Acc Depr Distribution PPE - Tangible					
Land		112.400			
Buildings,		112.402			
HV transformers		112.404			
MV transformers		112.405			
Communication equipment		112.406			
DC systems (Battery charger and Battery)		112.407			
HV overhead line conductor		112.408			
HV overhead line support structure		112.409			
HV cables		112.410&112.411			
Conventional meters		112.412			
Automated meters		112.413			
Prepaid meters		112.414			
Municipal service connection		112.416			
Public lighting		112.417			
Asset retirement/Decommissiong and removing costs		112.417			
Acc Depr Distribution PPE in Service (=B)			-	-	-
Acc Depr General plant - Tangible					
Land		112.430			
Buildings		112.432			
furniture and fittings		112.433			
Office equipment		112.433.1			
Computer Equipment-Hardware		112.434			
Motor Vehicle		112.437			
Non-Motorised Vehicle		112.437.1			
Plant and Equipment		112.442			
Asset retirement/Decommissioning and removal cost for general PPE		112.444			
Acc Depr General Distribution PPE in Service (=C)			-	-	-
Total Acc Depr Distribution PPE in Service (=A+B+C)		**112.101**	-	-	-
Distribution PPE Leased from Others - Finance Leases		112.104			
Electric PPE held for future use - Distribution plant		112.105			
Acquisition/Valuation Adjustment -Distribution PPE		113.107			
Gross value of contributions and grants --credit (-)		114.108			
Total Acc Depr Distribution Utility PPE (Accounts 101 to 108)		**BS**	**5 261**	**4 866**	**5 301**
Total Acc Depr NonRegulated PPE (Account 115 for BS3)		115.110			

112 account number is chosen and used as prefix for Accumulated Depreciation sub-accounts for ease of compliance with Page 36 of RRM Vol1
Note: Land and Land rights are not depreciated hence no sub-accounts for them

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Other Property and Investments
Nominal rands, expressed in R millions

	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Other Property and Investments					
Non-Regulated (non-utility) PPE		110			
Less:Non-utility PPE Accumulated Depreciation		BS2	-	-	-
Net Value of Non Utility PPE			**-**	**-**	**-**
Investments in associated companies		120			
Investments in subsidiary companies		121			
Derivative Financial Assets		122			
Other Investments		123			
Total Other Property and Investments		BS	**-**	**-**	**-**

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Current and Accrued Assets
Nominal rands, expressed in R millions
Note: Electricity Function and Relevant Accounts from the Item Segment

Current and Accrued Assets	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Cash and Cash Equivalents					
Cash at Bank		130.1	4 478	3 788	4 411
Call Deposits and Investments		130.2	1 790	2 010	
Cash on Hand		130.3			
Total cash and cash equivalents		**130**	**6 268**	**5 798**	**4 411**
Accounts Receivable (Debtors)		140	2 651	2 147	1 930
Sale of Electricity		140.1	2 404	1 964	1 930
Merchandising, jobbing and contracts		140.2			
Officers and Employees		140.3			
Debtors not specifically provided for elsewhere		140.4	247	183	
Impairment: Sale of Electricity		143.1	489	427	545
Impairment: Merchandising, jobbing and contracts		143.2			
Impairment: Officers and employees		143.3			
Impairments: Not specifically provided for elsewhere		143.4			
Accounts Receivable from affiliates/related parties/associated companies		145			
Net Accounts Receivable (Debtors)			2 162	1 720	1 385
Inventory					
Consumable Stores e.g. Fuel Stock		150	2	2	
Electricity Spare Parts/Maintenance Materials/Raw Materials		154			
Finished Goods Not for own use		155			
Materials & supplies - held by electricity business primarily for non utility purposes		158			
Total Inventory			2	2	-
Prepayments					
Prepayments of insurance		165.1			
Prepayments of rents		165.2			
Prepaymenst of taxes other than income taxes		165.3			
Prepayments of interest		165.4			
Prepayments - items not provided for elsewhere		165.5			
Total Prepayments			-	-	-
Derivatives Financial Assets		168			
Current and accrued assets not provided for elsewhere		174			
Total Current Assets and Accrued Assets		BS	**8 432**	**7 520**	**5 796**

Note: Please provide aging analysis of the Account Receivables - Electricity Sales

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Deferred Debits
Nominal rands, expressed in R millions
Note: Electricity Function and Relevant Accounts from the Item Segment

Deferred Debits - Deferral Accounts	**SCOA account reference**	**Chart of account/ schedule reference**	**Current period actual**	**Comparative previous period actual**	**Comparative Estimates used in approved tariff application**
Unamortized debt expense		180			
Unamortized preference share expense		181			
Regulatory Assets (RA)		182			
Emissions Accumulate Provisions (See Provisions but liability in SCOA)		183			
Conservation and Demand Side Management Expenditure & Recoveries (Included in provisions or directly expenses in SCOA).		184			
Conservation and Demand Side Management Contra Account (-) (Included in provisions or directly expenses in SCOA).		185			
Deferred debits not provided for elsewhere		186			
Accumulated future income taxes (Deferred taxes)		190			
Unamortized discount on long-term debts		226			
Total Deferred Debits		BS	-	-	-

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Owners' Equity/Reserves and Funds
Nominal rands, expressed in R millions

Note: Electricity Function and Relevant Accounts from the Item Segment

Net Assets	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Equity		201	9 445	8 704	8 703
Preference Share Capital		204			
Reserves and Funds		216	1 790	2 010	2 050
Total Equity, Reserves and Funds		BS	**11 235**	**10 714**	**10 753**

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Non-current Borrowings
Nominal rands, expressed in R millions

Note: Electricity Function and Relevant Accounts from the Item Segment

Description of type of borrowing (bond, loan etc) and Purpose for Borrowing	SCOA Reference	Chart of account/ schedule reference	Financial institution	Tenure of contract	Issue date	maturity date	Coupon Rate/ APR	Principal Amount of issue	Underwriting debt discount, premium & expense	Net Proceeds	Effective Nominal Interest Rate APR	Loan Balance at beginning of period	Loan Balance at End of period
(list the Bonds & other non-current borrowings outstanding)										-			
		221.1								-		4 811	4 829
		221.2								-			
		221.3								-			
		etc								-			
										-			
										-			
										-			
										-			
										-			
										-			
										-			
										-			
										-			
										-			
										-			
										-			
										-			
										-			
Total bonds & non-current borrowings												**4 811**	**4 829**
Less: Total amounts due within next 12 months-												177	177
Net Non-Current Borrowings												**4 634**	**4 652**
Advances from Associated Companies (+)		223											
Total Non-Current Borrowings		BS										**4 634**	**4 652**

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Estimates used in approved tariffs	Amounts due in next 12 months
4 811	177
4 811	**177**

Interest Charges on Long-Term Debt and Short Term interest expenses

Description of type of borrowing (bond, loan etc) and Purpose for Borrowing	SCOA Account Reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
(list the Bonds & other non-current borrowings outstanding)		528.221.1	315	313	322
		528.221.2			
		528.221.3			
		etc			
Total interest non-current & other Loans			**315**	**313**	**322**
Interest on Advances from Associated Companies (+)		530			
Short term interest and other interest expense		531			
Total Non-Current Borrowings	IS	IS	**315**	**313**	**322**

DISTRIBUTION REPORTING TEMPLATE

Regulatory financial reporting for period……

Non-current liabilities not provided for elsewhere

Nominal rands, expressed in R millions

Note: Electricity Function and Relevant Accounts from the Item Segment

Note: Limited to Non-current Provisions. Current provision included Current and accrued liabilities per BS9

Non-current liabilities not provided for elsewhere	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Finance Lease Liability		227			
Provision: Self insurance		228			
Defined Benefit Obligations (Pensions and Medical)		229.1	751	356	339
Long Service Awards		229.2			
Provision: Decommissioning, Removal, Restoration/Asset retirement obligations		230			
Total Current Assets and Accrued Assets		BS	**751**	**356**	**339**

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Current and Accrued Liabilities
Nominal rands, expressed in R millions

Note: Electricity Function and Relevant Accounts from the Item Segment

Current & Accrued Liabilities	**SCOA account reference**	**Chart of account/ schedule reference**	**Current period actual**	**Comparative previous period actual**	**Comparative Estimates used in approved tariff application**
Trade payables		232	1 608	1 395	1 604
Accounts Payable to affiliates/related parties/associated companies		234			
Customer deposits		235	289	236	189
Current income taxes payable		236			
VAT		237	72	42	
Matured long-term and short-term debt		239			
Current and accrued liabilities not provided for elsewhere		242	148	128	
Current portion of finance lease liability		243	177	177	
Total Currentand & Accrued Liabilities		BS	**2 294**	**1 978**	**1 793**

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DISTRIBUTION REPORTING TEMPLATE

Regulatory financial reporting for period……

Deferred Credits

Nominal rands, expressed in R millions

Note: No accounts from SCOA linked to this table

Deferred Debits - Deferral Accounts	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Unamortized premium on long-term debts		225			
Customer advances for construction		252			
Deferred credits not provided for elsewhere		253			
Regulatory liablities		254			
Total Deferred Debits		BS	-	-	-

DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Distribution Utility PPE in Service Gross - Finance Leases
Nominal rands, expressed in R millions

Note: This table includes PPE at cost or at revaluation model as provided for in SCOA or NERSA Approved Regulatory Asset Value	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Distribution Intangible PPE Leased from Others					
Electricity servitudes		102.401			
General Intangible PPE Leased from Others					
Land rights		102.431			
Computer Equipment-Software		102.435			
Load settlement software applications		102.436			
Distribution & General Intangible PPE in Service (=A)			-	-	-
Distribution PPE Leased from Others - Tangible					
Land		102.400			
Buildings,		102.402			
HV transformers		102.404			
MV transformers		102.405			
Communication equipment		102.406			
DC systems (Battery charger and Battery)		102.407			
HV overhead line conductor		102.408			
HV overhead line support structure		102.409			
HV cables		102.411			
Conventional meters		102.412			
Automated meters		102.413			
Prepaid meters		102.414			
Municipal service connection		102.415			
Public lighting		102.416			
Asset retirement/Decommissiong and removing costs		102.417			
Electric Distribution Plant in Service (=B)			-	-	-
General plant Leased from Others - Tangible					
Land		102.430			
Buildings		102.432			
furniture and fittings		102.433			
Office equipment		102.433.1			
Computer Equipment-Hardware		102.434			
Motor Vehicle		102.437			
Non-Motorised Vehicle		102.437.1			
Plant and Equipment		102.442			
Asset retirement/Decommissioning and removal cost for general PPE		102.444			
General Distribution PPE Leased from Others in Service (=C)			-	-	-
Total Distribution PPE Leased from Others (=A+B+C)=Account 102		BS1	-	-	-

Account for 102 uses sub-accounts 300 to 499 for ease of reference and in conformity with requirement in RRM volume 2 page 33 that the elelctric property included in this account (for property under capital leases) shall be classified separately according to the detailed accounts 301 to 499 prescribed for electric plan in service.

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Distribution Utility PPE Leased to Others
Nominal rands, expressed in R millions

Note: This table includes PPE at cost or at the revaluation model as provided for in SCOA or NERSA Approved Regulatory Asset Value	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Distribution Intangible PPE Leased to Others					
Electricity servitudes		104.401			
General Intangible PPE Leased to Others					
Land rights		104.431			
Computer Equipment-Software		104.435			
Load settlement software applications		104.436			
Distribution & General Intangible PPE Leased to Others (=A)			-	-	-
Distribution PPE Leased to Others - Tangible					
Land		104.400			
Buildings,		104.402			
HV transformers		104.404			
MV transformers		104.405			
Communication equipment		104.406			
DC systems (Battery charger and Battery)		104.407			
HV overhead line conductor		104.408			
HV overhead line support structure		104.409			
HV cables		104.411			
Conventional meters		104.412			
Automated meters		104.413			
Prepaid meters		104.414			
Municipal service connection		104.15			
Public lighting		104.416			
Asset retirement/Decommissiong and removing costs		104.417			
Distribution PPE Leased to Others (=B)			-	-	-
General PPE Leased to Others - Tangible					
Land		104.430			
Buildings		104.432			
furniture and fittings		104.433			
Office equipment		104.433.1			
Computer Equipment-Hardware		104.434			
Motor Vehicle		104.437			
Non-Motorised Vehicle		104.437.1			
Plant and Equipment		104.442			
Asset retirement/Decommissioning and removal cost for general PPE		104.444			
General Distribution PPE Leased to Others (=C)			-	-	-
Total Distribution PPE Leased to Others (=A+B+C) - Account 104		BS	-	-	-

Account for 104 uses sub-accounts 300 to 499 for ease of reference and in conformity with requirement in RRM volume 2 page 34 that the electric PPE included in this account (for PPE under Finance Leases) shall be classified separately according to the detailed accounts 301 to 499 prescribed for electric PPE in service.

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DISTRIBUTION REPORTING TEMPLATE

Regulatory financial reporting for period……

Distribution PPE Held for Future Use

Nominal rands, expressed in R millions

Note: This table includes PPE at cost or at the revaluation model as provided for in SCOA or NERSA Approved Regulatory Asset Value	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Distribution Intangible PPE Held for Future Use					
Electricity servitudes		105.401			
General Intangible PPE Held for Future Use					
Land rights		105.431			
Computer Equipment-Software		105.435			
Load settlement software applications		105.436			
Distribution & General Intangible PPE Held for Future Use (=A)			-	-	-
Distribution PPE Held for Future Use - Tangible					
Land		105.400			
Buildings,		105.402			
HV transformers		105.404			
MV transformers		105.405			
Communication equipment		105.406			
DC systems (Battery charger and Battery)		105.407			
HV overhead line conductor		105.408			
HV overhead line support structure		105.409			
HV cables		105.411&410			
Conventional meters		105.412			
Automated meters		105.413			
Prepaid meters		105.414			
Municipal service connection		105.415			
Public lighting		105.416			
Asset retirement/Decommissiong and removing costs		105.417			
Distribution PPE Held for Future Use (=B)			-	-	-
General PPE Held for Future Use - Tangible					
Land		105.430			
Buildings		105.432			
furniture and fittings		105.433			
Office equipment		105.433.1			
Computer Equipment-Hardware		105.434			
Motor Vehicle		105.437			
Non-Motorised Vehicle		105.437.1			
Plant and Equipment		105.442			
Asset retirement/Decommissioning and removal cost for general PPE		105.444			
General Distribution PPE Held for Future Use (=C)			-	-	-
Total Distribution PPE Held for Future Use (=A+B+C) (Account 105)		BS	-	-	-

Account for 105 uses sub-accounts 300 to 499 for ease of reference and in conformity with requirement in RRM volume 2 page 34 that the electric PPE included in this account (for PPE under Finance Leases) shall be classified separately according to the detailed accounts 301 to 499 prescribed for electric PPE in service.

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Construction Work in Progress & Capital Projects Plan
Nominal rands, expressed in R millions
A. Capital expenditure
Note: The information for this table are a combination of the function, project and item segment.

Note: This table includes PPE at cost or at the revaluation model as provided for in SCOA or NERSA Approved Regulatory Asset Value	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Distribution Intangible PPE Construction Work in Progress					
Electricity servitudes		106.401			
General Intangible PPE Construction Work in Progress					
Land rights		106.431			
Computer Equipment-Software		106.435			
Load settlement software applications		106.436			
Distribution PPE Construction Work in Progress - Tangible					
Land		106.400			
Buildings,		106.402			
HV transformers		106.404			
MV transformers		106.405			
Communication equipment		106.406			
DC systems (Battery charger and Battery)		106.407			
HV overhead line conductor		106.408			
HV overhead line support structure		106.409			
HV cables		106.411&410			
Conventional meters		106.412			
Automated meters		106.413			
Prepaid meters		106.414			
Municipal service connection		106.415			
Public lighting		106.416			
Asset retirement/Decommissiong and removing costs		106.417			
General PPE Construction Work in Progress - Tangible					
Land		106.430			
Buildings		106.432			
furniture and fittings		106.433			
Office equipment		106.433.1			
Computer Equipment-Hardware		106.434			
Motor Vehicle		106.437			
Non-Motorised Vehicle		106.437.1			
Plant and Equipment		106.442			
Asset retirement/Decommissioning and removal cost for general PPE					
Total Capex		**See B below**	-	-	-

106 account number is taken as main account and subaccounts 301 to 499 are created for ease of eventual transfer of CWIP to PPE t in service and in compliance with Page 33 of RRM Vol2 upon commissioning

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B. Works under construction - Movements/Reconciliation

Description		Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Capital expenditure (+)	To be completed m	From A above	-	-	-
Interest (AFUDC) during construction-as approved by NERSA (+)	Not in GRAP				
Transfers from mothballs (+)	To be completed manually				
Transfer to commissioning (-)	To be completed manually				
Transfer to mothballs not provided for elsewhere (-)	To be completed manually				
Total Construction Work In Progress (CWIP)		BS1	**107**	**146**	**-**

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Distribution Allowance for Funds Used During Construction (AFUDC)
Regulatory financial reporting for period……
Nominal rands, expressed in R millions

Description		Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Prior Year Closing Construction Work-In-Progress net of w/o and holdback (A)					
Current Year Closing Construction Work-in-Progress net of w/o and holdbacks (B)			107	146	-
Average Year Work-in-Progress, CWIP =(A+B)/2			54	73	-
CWIP finance by:					
C: = Proportion (%) of debt					
D: = Proportion (%) of equity					
check = 100%			*0%*	*0%*	*0%*
E: = Nominal Cost of CWIP-specific debt					
F: = Nominal Cost of CWIP-specific equity (provide detailed calcuation of Rf, MRP, Beta)					
G: = Nominal CWIP-specific WACC used for AFUDC calculation = (C x E)+ (D x F)			0.00%	0.00%	0.00%
AFUDC = G x Average Year Construction Work-in-Progress, CWIP		IS1	**-**	**-**	**-**

Major Projects: Electricity Distribution Capital Expenditure Plan - Current Period + 5 years ahead

Name of Project and Description of Capex		Description	Current Period	1 year ahead	2years ahead	3years ahead	4years ahead	5years ahead	Total Capex Planned
Project		Description							-
To be extracted from Project Segment									-
Need assistance in setting up the project description in the project segment		SMALL NEW EXTENSIONS							-
		Details by project							-
									-
									-
									-
		LARGE NEW EXTENSIONS							-
		Details by project							-
									-
									-
									-
		CAPITAL MAINTENANCE							-
		Details by project							-
									-
									-
									-
		LARGE SYSTEM IMPROVEMENTS							-
		Details by project							-
									-
									-
									-
		TELECOMMUNICATION							-
		Details by project							-
									-
									-
									-
		ISOLATED DISTRIBUTION							-
		Details by project							-
									-
		Total Distribution							-
		Dismantling Expense							-
		Additions to Property							-
									-
		DIRECT GENERAL PP&E							-
		Details by project							-
									-
									-
		Dismantling Expense							-
		Additions to Property							-
				-	-	-	-	-	-

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DISTRIBUTION REPORTING TEMPLATE
Financial plan for period….
Grants/Customer Contributions in Aid of Construction - Capital in nature
Nominal rands, expressed in R millions

Note: Electricity Function and Relevant Accounts from the Item Segment

Description	SCOA account reference	Grant/Customer Contribution Purpose	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Contributions						
Prior Year Gross Contributions b/f (**Linked to SCOA "Unspent Tranfers and Subsidies"**)						
Additions to property, plant & equipment:						
Grant/contribution 1			108.001			
Grant/contribution 2			108.002			
Grant/contribution 3			108.003			
etc			etc			
Less: Customer Contributions Refund (-)						
Less: Grants/Contributions Retirements, Transfers & Disposals (-)						
Current Year Gross Grants/Contributions				-	-	-
Gross Current Year Grants/Contributions c/f			BS1	-	-	-

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Grants/Contributions - Income in nature - Report these in the Income Statement (NOT the Balance Sheet)

DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Electricity Distribution Revenues
Nominal rands, expressed in R millions

Electricity Sales (R Millions)	**SCOA account reference**	**Chart of account/ schedule reference**	**Current period actual**	**Comparative previous period actual**	**Comparative Estimates used in approved tariff application**
Distribution Netwerk Services					
Distribution of Electricity for Others/network distribution charges		538			
Electric services incidental to energy sales		539			
Total Distribution Nework Services Revenues		IS	-	-	-
Sale of Electricity					
Domestic low (total)-		540	5 933	5 090	6 198
Prepaid		540.1			
Conventional		540.2			
Domestic Indigent		540.3			
Farm Dwellings		540.4			
Domestic high (total) -		541	10 261	9 145	11 034
Prepaid		541.1			
Conventional		541.2			
Farm Dwellings		541.3			
Commercial Conventional (Single Phase)		542			
Commercial Conventional (3-Phase)		543			
Commercial Prepaid		544			
Industrial (≤400 Volts) (Low Voltage)		545			
Industrial (>400 ≤11 000Volts) (Medium Voltage)		546			
Industrial (>11 000 Volts) (High Voltage)		546.1			
Time of use tariffs		516.2			
Mines, Smelters, Railways, and Special Pricing Agreements/ Negotiated Settlements		547			
Agricultural Low		548			
Agricultural Medium		5.8.1			
Agricultural High		548.2			
Sports grounds/Churches/Holiday/old age homes/Schools		549			
Sewer Pumps		549.1			
Water pumps		550			
Street Lighting		551	293	259	320
Departmental Charges and Internal Billings (for Electricity)		554	375	358	428
Redistributors		556			
Total Sale of Electricity Revenues - Acct 500 (=sum 540 to 556)		IS	16 862	14 851	17 980
Transfers and Subsidies: National Department of Treasury(FBE)		552.1	120	106	133
Transfers and Subsidies: National Department of Energy		552.2			
Transfers and Subsidies:National Department of COGTA		552.3			
Transfers and Subsidies: Provincial Departments		552.4			
Transfers and Subsidies: District Municipalities		552.5			
Transfers and Subsidies: Other Nattional Department		552.6			
Transfer to Reserves		552.7			
		~~552.8~~			
		~~552.9~~			
		~~552.10~~			
Total Government Grants Revenue - Income in nature		IS	120	106	133
Allowance for funds used during construction- Ref to BS14	Not in SCOA	522	-	-	-
Service Revenues – Environmental and Carbon Emissions Levies		557			
Revenue – Affiliates & Inter-Affiliates		558			
Service revenue not provided for elsewhere		559	234	254	260
Total-Other Income		IS	234	254	260

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Net Income from Electric Plant leased to others		IS	-	-	-

Others Income and Deductions	**SCOA account reference**	**Chart of account/ schedule reference**	**Current period actual**	**Comparative previous period actual**	**Comparative Estimates used in approved tariff application**
Reconnection fees		519			
New connections		520			
Gains and Losses (financial instruments)		521			
Revenue from electric plant leased to others		513			
Total Other Revenues			-	-	-
Total Net - Other Revenues & Deductions		IS	-	-	-

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Electricity Sales (Volumes in MWh)		Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Domestic low (total)-		540			
Prepaid		540.1			
Conventional		540.2			
Domestic Indigent		540.3			
Farm Dwelling		540.4			
Domestic high (total) -		541			
Prepaid		541.1			
Conventional		541.2			
Farm Dwelling		541.3			
		541.4			
		541.5			
Commercial Conventional (Single Phase)		542			
Commercial Conventional (3-Phase)		543			
Commercial Prepaid		544			
Industrial (≤400 Volts) (Low Voltage)		545			
Industrial (>400 ≤11 000Volts) (Medium Voltage)		546			
Industrial (>11 000 Volts) (High Voltage)		546.1			
Time of use tariffs		516.2			
Mines, Smelters, Railways, and Special Pricing Agreements/ Negotiated		547			
Agricultural Low		548			
Agricultural Medium		548.1			
Agricultural High		548.2			
Sports grounds/Churches/Holiday/old age homes/Schools		549			
Water pumps		550			
Street Lighting		551			
Departmental Charges and Internal Billings (for Electricity)		554			
Redistributors		556			
Volumes to Affiliates & Inter-Affiliates		558			
Total Volumes			-	-	-

Electricity Losses (Volumes in MWh)		Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Losses - Techincal		538.2			
Losses-Non-technical		538.3			
Total Losses			-	-	-

System factors	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Average system load factor					
Average system power factor					
Energy losses kWh					

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Number of Customers		Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Domestic low (total)-		540			
Prepaid		540.1			
Conventional		540.2			
Domestic Indigent		540.3			
Farm Dwelling		540.4			
Domestic high (total) -		541			
Prepaid		541.1			
Conventional		541.2			
Farm Dwelling		541.3			
		541.4			
		541.5			
Commercial Conventional (Single Phase)		542			
Commercial Conventional (3-Phase)		543			
Commercial Prepaid		544			
Industrial (≤400 Volts) (Low Voltage)		545			
Industrial (>400 ≤11 000Volts) (Medium Voltage)		546			
Industrial (>11 000 Volts) (High Voltage)		546.1			
Time of use tariffs		516.2			
Mines, Smelters, Railways, and Special Pricing Agreements/ Negotiated		547			
Agricultural Low		548			
Agricultural Medium		548.1			
Agricultural High		548.2			
Sports grounds/Churches/Holiday/old age homes/Schools		549			
Water pumps		550			
Street Lighting		551			
Departmental Charges and Internal Billings (for Electricity)		554			
Redistributors		556			
Volumes to Affiliates & Inter-Affiliates		558			
Total Volumes			-	-	-

DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Electricity Distribution Cost of Sales - Electricity Purchases,Transmission and Distribution Network Costs
Nominal rands, expressed in R millions

Electricity Purchased (Cost)	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Costs (R'million)					
From Eskom		625.1	11 549	9 710	12 334
Independent Power Producers (list by source - Renewables, cogen, etc)		625.2	13	8	17
Self Generation		625.3			
Total Cost		IS	**11 562**	**9 719**	**12 351**

Electricity Losses (R)	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Losses (technical)		625.4			
Losses (non-technical)		625.5			
Total Cost			-	-	-

Transmission and Distribution of Electricity by Others	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Charges - Transmission of Electricity by Others (total)		626			
Charges - Distribution of Electricity by Others (total)		627			
Total Charges: Transmission and Distribution of Electricity by Others		IS	-	-	-

Electricity purchases (volumes in MWh)	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
From Eskom	Not is SCOA	625.1			
Independent Power Producers	Not is SCOA	625.2			
Self Generation	Not is SCOA	625.3			
Total Volume			-	-	-

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Distribution Operating and Maintenance Expenses
Nominal rands, expressed in R millions
Note: Information to be extracted from Function: Electricity, Project: Operational and Repairs and Maintenance and Item Segment: Various Items

Description	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Distribution Operation & Maintenance Expenses-Employee Related Cost					
Operation & Maintenance Supervision and engineering-Employee Related Cost		655.1			
Operation & Maintenance Control centre operations-Employee Related Cost		657.1			
Operation & Maintenance Station equipment expenses-Employee Related Cost		659.1			
Operation & Maintenance Overhead line expenses-Employee Related Cost		661.1			
Operation & Maintenance Underground line expenses-Employee Related Cost		662.1			
Operation & Maintenance Street lighting & signal system expenses-Employee Related Cost		663.1			
Operation & Maintenance Meter expenses-Employee Related Cost		665.1			
Operation & Maintenance Customer installations expenses-Employee Related Cost		667.1			
Operation & Maintenance Right of way payments-Employee Related Cost		671.1			
Operation & Maintenance of structures-Employee Related Cost		673.1			
Operation and Maintenance vegetation management-Employee Related Cost		681.1			
Operation & Maintenance of line transformers-Employee Related Cost		682.1			
Operation & Maintenance IT support-Employee Related Cost		683.1			
Total O&M Employee Related Costs		IS	**252**	**221**	**272**

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Description	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Distribution Operation & Maintenance Expenses - Materials & Supplies					
Operation & Maintenance Supervision and engineering		655.2			
Operation & Maintenance Control centre operations		657.2			
Operation & Maintenance Station equipment expenses		659.2			
Operation & Maintenance Overhead line expenses		661.2			
Operation & Maintenance Underground line expenses		662.2			
Operation & Maintenance Street lighting and signal system expenses		663.2			
Operation & Maintenance Meter expenses		665.2			
Operation & Maintenance Customer installations expenses		667.2			
Operation & Maintenance Right Of way payments		671.2			
Operation & Maintenance of structures		673.2			
Operation and Maintenance vegetation management		681.2			
Operation & Maintenance of line transformers		682.2			
Operation & Maintenance IT support		683.2			
Total O&M Materials & Supplies		IS	**123**	**106**	**143**

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Description	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Distribution Operation & Maintenance Expenses-Contracted Services					
Operation & Maintenance Supervision and engineering		655.3			
Operation & Maintenance Control centre operations		657.3			
Operation & Maintenance Station equipment expenses		659.3			
Operation & Maintenance Overhead line expenses		661.3			
Operation & Maintenance Underground line expenses		662.3			
Operation & Maintenance Street lighting and signal system expenses		663.3			
Operation & Maintenance Meter expenses		665.3			
Operation & Maintenance Customer installations expenses		667.3			
Operation & Maintenance Right Of way payments		671.3			
Operation & Maintenance of structures		673.3			
Operation and Maintenance vegetation management		681.3			
Operation & Maintenance of line transformers		682.3			
Operation & Maintenance IT support		683.3			
Total		IS	**229**	**176**	**229**
Total O&M Expenses		IS	**604**	**502**	**644**
O&M Expenses of electric plant leased to others		514			

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DISTRIBUTION REPORTING TEMPLATE

Regulatory financial reporting for period……

Distribution Customer Account Expenses

Nominal rands, expressed in R millions

Note: Information to be extracted from Function: Electricity, Project: Typical Work Streams - Customer Account Expenses and Item Segment: Various Items

Description	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Customer Account Expenses-Employee related costs					
Supervision		901.1			
Meter reading expenses		902.1			
Customer records and collection expenses		903.1			
Uncollectible accounts		904.1			
IT customer service		906.1			
		IS	-	-	-

Description	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Customer Account Expenses -Materials & Supplies					
Supervision		901.2			
Meter reading expenses		902.2			
Customer records and collection expenses		903.2			
Uncollectible accounts		904.2			
IT customer service		906.2			
		IS	-	-	-

Description	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Customer Account Expenses - Contracted Services					
Supervision		901.3			
Meter reading expenses		902.3			
Customer records and collection expenses		903.3			
Uncollectible accounts		904.3	113	72	110
IT customer service		906.3			
		IS	**113**	**72**	**110**
Total Customer Account Expenses		IS	**113**	**72**	**110**

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Distribution Customer Service and Informational Expenses
Nominal rands, expressed in R millions
Note: Information to be extracted from Function: Electricity, Project: Typical Work Streams - Customer Service and Information and Item Segment: Various Items

Status

Description	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Customer Service and Informational Expenses-Employee related costs					
Supervision		907.1			
Customer assistance expenses		908.1			
Informational and instructional advertising expenses		909.1			
		IS	-	-	-

Description	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Customer Service and Informational Expenses-Material & Expenses					
Supervision		907.2			
Customer assistance expenses		908.2			
Informational and instructional advertising expenses		909.2			
		IS	-	-	-

Return to Income statement

Description	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Customer Service and Informational Expenses-Contracted Services					
Supervision		907.3			
Customer assistance expenses		908.3			
Informational and instructional advertising expenses		909.3			
		IS	-	-	-
Total Customer Service and Information Expenses		IS	-	-	-

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Distribution Sales Expenses
Nominal rands, expressed in R millions
Note: Information to be extracted from Function: Electricity, Project: Typical Work Streams - Sales Expenses and Various Items

Description	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Sales Expenses - Vendor Commissions					
Electricity Vendor commissons		916.1	74	71	75
Sales Expenses - Vendor Commissions		IS	**74**	**71**	**75**

Description	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Sales Expenses - Material & Supplies					
Sales expenses not provided for elsewhere		916.2			
Sales Expenses - Materials & Supplies not provided for elsewhere		IS	**-**	**-**	**-**

Description	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Sales Expenses-Contracted services					
Sales expenses - Contracted services		916.3			
Total Sales Expenses-Contracted services		IS	**-**	**-**	**-**
Total Sales Expenses		IS	**74**	**71**	**75**

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DISTRIBUTION REPORTING TEMPLATE

Regulatory financial reporting for period……

Administrative and General Expenses - Assigned or Allocated to Distribution

Nominal rands, expressed in R millions

Note: Information to be extracted from Function: Electricity, Project: Typical Work Streams - NERSA Administrative and General and Item but then Secondary Costing from the "Costing Segment".

Description	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Administrative and General Expenses					
Employee related costs (from allocated Administrative and general salaries)		920	811	787	897
Office supplies and expenses		921	316	283	349
Contracted Services		923	108	103	132
Insurance premiums		924	18	17	23
Injuries and damages		925			
Employee pensions and benefits		926	136	133	166
Advertising		930	1	1	2
General expenses not provided for elsewhere		931	919	1 163	1 080
Rental of Property		932	5	5	5
IT G & A expense		934			
Maintenance of general plant		935			
Energy Regulator expenses disallowed		941			
Total Admin & General Expenses		IS	**2 314**	**2 492**	**2 654**

If payments cover used for more than one activity, such as distribution, transmission, trading, general activity, the payment should be apportioned to the appropriate account on an actual basis, or if necessary, afully allocated basis.

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Load Management and Optimization Expenses
Note: Information to be extracted from Function: Electricity, Project: Typical Work Streams - NERSA Load Settlement and Item: Various a
Nominal rands, expressed in R millions

Description	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Load management & optimization					
Load management & optimization		944			
IT load management & optimization		945			
Total Load Settlement Expenses		IS	-	-	-

Note: This account should **NOT** record network costs. Network cost should be recorded under Transmisson network charges (Account #626)

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Distribution Utility PPE in Service Current Period Depreciation
Nominal rands, expressed in R millions

Note: This table includes PPE at cost or at the revaluation model as provided for in SCOA or NERSA Approved Regulatory Asset Value	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Current Period Depreciation of Distribution Intangible PPE					
Electricity servitudes		503.301			
		503.401			
Current Period Depreciation of General Intangible PPE					
Land rights		503.431			
Computer Equipment-Software		503.435			
Load settlement software applications		503.436			
Current Period Depreciation of Distribution & General Intangible PPE in Service (=A)			-	-	-
Current Period Depreciation of Distribution PPE - Tangible					
Land		503.402			
Buildings,		503.404			
HV transformers					
MV transformers		503.405			
Communication equipment		503.406			
DC systems (Battery charger and Battery)		503.407			
HV overhead line conductor		503.408			
HV overhead line support structure		503.409			
HV cables		503.410&411			
Conventional meters		503.412			
Automated meters		503.413			
Prepaid meters		503.414			
Municipal service connection		503.415			
Public lighting		503.416			
Asset retirement/Decommissiong and removing costs		503.417			
Current Period Depreciation of Distribution PPE in Service (=B)			-	-	-
Current Period Depreciation of General PPE - Tangible					
Land		503.432			
Buildings		503.433			
furniture and fittings					
Office equipment					
Computer Equipment-Hardware		503.434			
Motor Vehicle		503.437			
Non-Motorised Vehicle					
Plant and Equipment		503.442			
Asset retirement/Decommissioning and removal cost for general PPE		503.444			
Current Period Depreciation of General Distribution PPE in Service (=C)			-	-	-
Total Current Period Depreciation of Distribution PPE in Service (=A+B+C)		**503.101**	**413**	**396**	**435**
Electric PPE Leased to Others - Distribution plant		503.104	-	-	-
Acquisition/Valuation Adjustment -Distribution PPE		505.107			
Gross value of contributions and grants - credit (-)		503.108			
Total Current Period Depreciation & Amortization		IS	**413**	**396**	**435**

Accretion Expense Asset Retirement/Decommissioning, Removal Obligations		512			
Accretion expense-Asset retirement costs for distribution plant		512.20			
Accretion expense-Asset retirement cost for general plant		512.25			
Total Current Period Accretion Expense Asset Retirement Obligations		**IS**	**-**	**-**	**-**

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Regulatory Credits/Debits and Unusual Items

Nominal rands, expressed in R millions

Description	SCO Account Reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Regulatory Credits (-)	Not in SCOA				
(please specify)	Not in SCOA	506			
Total Regulatory Credits			-	-	-
Regulatory Debits (+)	Not in SCOA				
(please specify)	Not in SCOA	507			
Total Regulatory Debits			-	-	-
Net Gains/Losses/Unusual Income & Deductions	Not in SCOA	IS12	-1 646	-1 446	-1 783
Net Regulatory Credits (+)/Debits (-)/Unusual items		**IS**	**-1 646**	**-1 446**	**-1 783**

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DISTRIBUTION REPORTING TEMPLATE

Regulatory financial reporting for period……

Taxes

Nominal rands, expressed in R millions

Description	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Taxes other than income taxes, utility operating income	508			
Total Taxes Payable	IS	-	-	-
Income taxes, utility operating income	509			
Deffered taxes, utility operating income	510			
Total Taxes Chargeable to Income	IS	-	-	-
VAT, utility operating activities - NET (input &output VAT)	510.2			
Net VAT	IS	-	-	-

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Gains on Disposal of Utility Plant/Unusual or Infrequent Income
Nominal rands, expressed in R millions

Description of Utility Asset Sold	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Gains on Disposal of Utility Plant (Please specify)	Not in SCOA.	511.1			
Unusual or Infrequent Income (please specify)	Not in SCOA.	534	-1 646	-1 446	-1 783
Total Gains/Unusual Income (+)		IS12	**-1 646**	**-1 446**	**-1 783**

Losses on Disposal of Utility Plant/Unusual or Infrequent Deductions
Nominal rands, expressed in R millions

Description of Utility Asset Sold	SCOA account reference	Chart of account/ schedule reference	Current period actual	Comparative previous period actual	Comparative Estimates used in approved tariff application
Losses on Disposal of Utility Plant (Please specify)	Not in SCOA.	511.2			
Unusual or Infrequent Deductions (Please specify)		535			
Total Gains/Unusual Income (+)		IS12	**-**	**-**	**-**

Net Gains/Losses/Unusual Income & Deductions		IS12	**-1 646**	**-1 446**	**-1 783**

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Payroll Statistics Summary - Salaries, Wages, Allowances & Number of Employees
Nominal rands, expressed in R millions

Description	**SCOA account reference**	**Chart of account/ schedule reference**	**Current period actual**	**Comparative previous period actual**	**Comparative Estimates used in approved tariff application**
Basic Salary			806	782	894
Overtime			121	111	120
Training and Development			5	5	3
Allowances			77	75	82
Performance Based Bonus			59	57	60
Temporay staff			15	20	24
Learnerships				-	
Service Related Benefits			6	8	17
Payments in Lieu of Leave			7	5	12
Social Contributions			294	297	306
Total: Salaries, Wages and Allowances			**1 390**	**1 362**	**1 518**
Less:					
Cost Capitalised (CWIP)			19	18	17
Total salaries, wages and allowances not charged to regulated activity			**19**	**18**	**17**
Net Salaries/Wages/Allowances charged to regulated activity			**1 371**	**1 344**	**1 502**
			error	error	error

Additional subdivision of salaries should be provided to clearly show split between Executive management, middle-management and others

Return to Income statement

Payroll Statistics Summary- Number of Employees

Description	**Chart of account/ schedule reference**	**Chart of account/ schedule reference**	**Current period actual**	**Comparative previous period actual**	**Comparative Estimates used in approved tariff application**
Total Number of Permanent (Regular) Employees					
Total Number of Temporary Employees					
Total Number of Employees			**-**	**-**	**-**
Less:					
Cost Capitalised (CWIP)					
Total of employees not charged to regulated activity			**-**		
Employees charged to regulated activity			**-**	**-**	**-**

Additional subdivision of head-count (FTES) should be provided to clearly show split between Executive management, middle-management and others

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DISTRIBUTION REPORTING TEMPLATE
Regulatory financial reporting for period……
Related Parties/Affiliate Transactions - As Per RRM Volume 1 Section 5.7 on Page 14
Nominal rands, expressed in R millions

Description of Nature or Purpose of Tranaction with Related Party	Nature of affiliate relationship	Total Amount	RRM Account affected	Service Level Agreement/CAM reference if applicable	Valuation Basis (e.g., fully allocated cost/Cost Allocator (Driver) Used, fair mkt value, tariff rates)
Sales/Charges or Asset Transfers to Related Parties/Affiliates					
Capex					
Example1: Assets transferred/sold to related party					
Revenue					
Example2: Cost of Good Sold to related party					
Opex & depreciation separately					
Example3: Account Service s & Public Information charges to related party					
Example4: Customer Accounting Costs charges to related party					
Example5: Distribution Operating & Maintenance charges to related party					
Example6: General O&M charges to related party					
Example7: Common Operations charges to related party					
Example8: Corporate charges to related party					
Purchases/Charges or Asset Transfers from Related Parties/Affiliates					
Capex					
Example1: Assets transferred/purchased frm related party					
Revenue					
Example2: Cost of Good purchased frm related party					
Opex & depreciation separately					
Example3: Account Service s & Public Information charges frm related party					
Example4: Customer Accounting Costs charges frm related party					
Example5: Distribution Operating & Maintenance charges to related party					
Example6: General O&M charges to related party					
Example7: Common Operations charges to related party					
Example8: Corporate charges to related party					

Regulatory financial reporting for period Ending__________________

Commentary (Explanatory Notes & Management Discussion)

1
1.1
1.2
etc

2
2.1
2.2
2.3
etc

3
3.1
3.2
etc

Reconciliation to Statutory Financial Statements

DISTRIBUTION REPORTING TEMPLATE

Regulatory financial reporting for period Ending__________________

Commentary (Explanatory Notes & Management Discussion)