

CHAPTER I: General provisions SECTION 1: Purpose and scope of Article 1

The methodology sets out the method of drawing up the annual report by licence holders in the electricity and heat sector, in accordance with the conditions associated with licences and legislation in the force of force,

► (Ta date 23 to May 2017, Article 1 of Chapter I, Section 1 as amended by Article 1, point 3., letter I of Order 34/2017)

Art. 2

The content of the Annual Report and the reporting format provided by this methodology shall take into account the impact of each type of activity, which is the subject of a license granted by ANRE, on the functioning of the NES and of the electricity market.

Art. 3

The methodology shall be applied by all license holders granted by ANRE for carrying out activities within the electricity sector.

SECTION 2: Abbreviations and definitions

Art. 4

(1) The abbreviations used in this methodology have the meanings provided in the regulations specific to the electricity sector and the normative acts in force.

(2) In addition to the abbreviations referred to in paragraph 1, the following shall be used:

- a) ANRE – National Energy Regulatory Authority;
- b) EE – electricity;
- c) Et – thermal energy;
- d) TSOs – transmission system operator;
- e) Ope – operator of the electricity market.

Art. 5

The terms and expressions below have the following meanings:

1. licensed activities – are the activities that are the subject of licenses granted by ANRE in the electricity and heat sector, as defined by the legislative framework and detailed in the regulations approved by ANRE, as well as the activities that are subject to licenses for the provision of public utilities services in the centralised system, contained in the regulatory area of ANRE according to the provisions of the Law on Community Public Utilities Services no. 51/2006, republished, as amended and supplemented;

► (Ta date 23 to May 2017, Art. 5, point 1 of Chapter I, Section 2 as amended by Article 1, point 3., letter B. of Order 34/2017)

- 2. year of submission of the Annual Report to ANRE – is the calendar year [n+1], considering year [n] as the reporting year;
- 3. reporting year – is calendar year [n] and the results of the activities carried out by the licence holder in year [n] are presented in the Annual Report;
- 4. financial year/financial year – shall be considered as having 12 months and its scope coincides with that of the calendar year (from 1 January to 31 December);
- 5. license holder – natural or legal person holding one or more licenses granted by ANRE in the electrical and thermal energy sector, as well as holders of licenses for the provision of public utilities services related to the supply of heat in centralised system, which are within the regulatory area of ANRE according to the provisions of Law no. 225/2016, with subsequent additions;

► (Ta date 23 to May 2017, Art. 5, point 5 of Chapter I, Section 2 as amended by Article 1, point 3., letter B. of Order 34/2017)

- 6. Annual report-documentation prepared and transmitted to ANRE, according to this methodology;
- 7. annual financial statements – represent the annual accounting reports and annual financial statements as at 31.12.[n], drawn up by licence holders and submitted to the tax administration authority, according to the legislation in force.

CHAPTER II: Section 1

Annual Report: Responsibilities

Art. 6

License holders shall draw up an annual annual report according to this methodology, which shall be submitted to ANRE according to the provisions of this methodology.

Art. 7

(1) Licence holders shall be responsible for organising administrative, technical, organisational, economic and financial-accounting records (financial and management accounting) (at the level of the entire legal entity, so that they comply with the legislative framework in force and allow accurate reflection of information related to each licensed activity, separately from the rest of the activities carried out by that economic operator.

(2) Within the administrative, technical, organisational, economic and financial accounts (financial and management accounts) referred to in paragraph 1, related to the licensed activities, activities which are carried out by the licence holder according to an additional right contained in the conditions associated with the licence shall be included.

(3) At the end of the financial year, the records referred to in paragraph 1 shall form the basis of the annual report.

Art. 8

The principles, manner of detailing and distribution of financial-accounting elements (in financial and management accounts), allocation keys used in dividing data and accounting records by activities licensed by ANRE and other activities shall be found within the internal procedures and guides of the licence holder provided by the legislation in force.

Art. 9

License holders must ensure that the organisation of administrative, technical, organisational, economic and financial accounting records (financial accounting and management accounts);

- a) are carried out in accordance with the legislation in force;
- b) allow the annual report to be carried out in accordance with the provisions of this methodology;
- c) provides a true, clear and complete picture of the activities carried out in the electricity and heat sector.

► (Ta date 23 to May 2017, Article 9, letter C. of Chapter II, Section 1 as amended by Art 1, point 3., letter I of Order 34/2017)

SECTION 2: General reporting requirements

Art. 10

The reporting obligations of a license holder, provided by this methodology, shall enter into force from the moment the license was granted by ANRE, regardless of the date of the commencement of the respective licensed activity, and regardless of whether the activity in this case was carried out during the reporting period.

Art. 11

(1) The Annual Report contains information of an administrative, technical, organisational, economic and financial-accounting nature (financial accounting and management).

(2) The information referred to in paragraph 1 shall be presented in the framework of the Annual Report, both in total legal entity and broken down by activities licensed by ANRE and other activities carried out by license holders.

(3) When drawing up the Annual Report, the information related to the activities covered by the licenses granted by ANRE in the field of natural gas shall be completed within the headings for other activities carried out by license holders.

Art. 12

The following requirements shall be taken into account when drawing up the Annual Report:

- a) only the information involved in that activity shall be allocated to each type of activity;
- b) the sum of the values of financial-accounting indicators, detailed by activities for which economic operators hold licenses granted by ANRE and other activities for which they do not hold licenses granted by ANRE, shall coincide with the value of the respective indicators on the total legal entity contained within the annual financial statements;
- c) the indicators found in several documents in the structure of the Annual Report, having the same meaning for the same year, shall coincide value values.

Art. 13

The algorithm for allocating data from financial and management accounting, both on activities licensed by ANRE and other activities carried out by licence holders, shall comply with the legislation in force that formed the basis for the preparation of annual financial statements, taking into account the recommendations of this methodology.

Art. 14

Reporting obligations to ANRE shall be deemed to be fulfilled when sending the required data in full format, according to the provisions of this methodology and the legislation in force.

Art. 15

At the express request of ANRE and complying with the deadline specified in the application, license holders shall submit:

- a) comprehensive and detailed information on the principles, accounting policies and legislation underlying the preparation of the Annual Report;
- b) supplements/clarifications/details/corrections on the data contained in the Annual Report;
- c) corrected version of the Annual Report, in case of submission of an annual report that does not comply with the provisions of this methodology.

SECTION 3: Reporting year and deadline for submission of the Annual Report

Art. 16

The annual report shall reflect the results obtained from the performance in year [n] of the licensed activities by ANRE and shall be submitted to ANRE at the latest on the deadline stipulated by law for the submission of annual financial statements with the tax administration authority in Romania.

Art. 17

License holders who have opted for a different financial year from the calendar year shall have the same reporting obligations to ANRE as holders of licences for which the financial year coincides with the calendar year, according to the provisions of this methodology.

Art. 18

Where in the year [n] there are transfers of responsibilities/activities made through one or more contracts, leading to the withdrawal of one or more licenses granted by ANRE to license holders and the granting of licences to other economic operators, the new license holders shall be required to report in the Annual Report for the year [n] the information contained in Table no. 1 of Annex no. 4.

Art. 19

(1) The last year for which the Annual Report is drawn up shall be the one prior to the withdrawal of all licences granted by ANRE, if the withdrawal takes place after the deadline for submission of the annual report provided for in Article 16.

(2) If the withdrawal of all licenses granted by ANRE takes place before the deadline for submission to ANRE of the Annual Report, provided for in Art. 16, the license holder shall be required to proceed in accordance with Article 22.

SECTION 4: Structure of the Annual Report

Art. 20

(1) The annual report shall have the following structure:

- a) the on-call sheet, as set out in Annex No 1;
- b) presentation of the administrative and organisational framework, according to Annex no. 2;
- c) presentation of the technical framework for carrying out activities, as set out in Annex No 3;
- d) the statement on turnover made in year [n] from the performance of the licensed activities by ANRE, according to Annex no. 4;
- e) the statement of revenue and expenditure table, as set out in Annex No 5;
- f) supporting notes on the principles, policies, method of calculation and allocation of financial and accounting items, applied in addition to the statement of revenue and expenditure, as set out in Annex No 6;
- g) copy of the forms concerning: Statement of assets, debts and equity as at 31.12.[n] and Statement of income and expenses as at 31.12.[n], within the annual financial statements as at 31.12.[n], drawn up by license holders and deposited with the tax administration authority, according to the legislation in force;
- h) copy of the Audit Report of the Annual Financial Statements as at 31.12.[n], if the license holder has this obligation under the legal provisions in force.

- (2) Licence holders for the commercial exploitation of power generation capacities and, where applicable, heat produced from cogeneration, with total installed power less than or equal to 100 kW, shall submit an annual report containing the elements referred to in paragraph 1(a) and (c).
- (3) Licence holders for the commercial exploitation of power generation capacities and, where applicable, heat from incogeneration, total installation power more than 100 kW and less than or equal to 1 MW, shall transmit an annual report containing the elements referred to in paragraph 1 (a) to c).
- (4) In the event that the conditions associated with the licence for commercial exploitation of power generation capacities and, where applicable, of the heat produced from cogeneration are changed, in order to increase the total installed electrical power above 1 MW, the following shall be done:
- a) if the modification of the total installed electrical power takes place in the year [n+ 1], before the deadline for submission of the Annual Report to ANRE, license holders shall submit to ANRE an annual report containing the elements referred to in paragraph (1);
- b) If the modification of the total installed electrical power takes place in the year [n+ 1] after the deadline for submission of the Annual Report to ANRE, the license holders shall transmit to ANRE:
- an annual report containing the elements referred to in paragraph 2 or (3), as appropriate, within the deadline for submission to ANRE of the annual report provided for in Article 16;
 - an annual report containing the elements referred to in paragraph 1 at the time of modification of the total installed electrical power.
- (5) The provisions of paragraphs 2 to 4 shall not apply to licence holders for the commercial exploitation of power generation capacities and, where applicable, heat produced from cogeneration, with total installed electrical power less than or equal to 1 MW, if they hold other licences granted by ANRE.
- (6) In addition to the documents referred to in paragraph 1, the annual report drawn up by TSOs and the concessional distribution operator of the electricity distribution service, holder of License

granted by ANRE, it shall include:

- a) the statement of revenue and expenditure table set out in Annex No 5, together with data for year [n-1] prior to the reporting year [n];
- b) the table of the statement of assets, liabilities and equity set out in Annex No 7, supplemented, for both year [n] and, separately, for year [n-1];
- c) the accounting, synthetic, analytical verification balances and the full detail, down to the last level, of the sub-analyticals, in total legal entity, on the basis of which the annual financial statements were drawn up at 31.12.[n], deposited with the tax administration authority, according to the legislation in force;
- d) the status of the contracts concluded with the economic operators affiliated to the licence holder set out in Annex No 8;
- e) control reports of any public control authorities (Court of Accounts, National Agency for Tax Administration, Competition Council, public procurement etc., except for ANRE control reports) received in the reporting year [n].

Art. 21

Within the Annual Report, license holders shall send only the annexes/tables to be completed according to the license/licenses granted by ANRE.

Art. 22

Licence holders to which in the year [n+ 1], before the deadline for submission to ANRE of the annual report referred to in Article 16, shall be withdrawn/withdrawn:

- a) one or more of the licenses granted by ANRE, but they remain holders of other licenses granted by ANRE, shall submit to ANRE, within the deadline provided by this methodology, a complete annual report, which includes information, both for the licences held below and for those withdrawn;
- b) all licenses granted by ANRE shall transmit ANRE, at the date of withdrawal of the last license: the on-call sheet, according to Annex no. 1, and the statement on turnover made in the year [n] from the conduct of the licensed activities by ANRE, according to Annex no. 4.

Art. 23

The table in Annex 5 shall contain the elements of financial and management accounting organised at the level of licence holders, illustrating the economic and financial performance of the economic operator.

Art. 24

- (1) Licence holders who have opted for a different financial year from the calendar year shall draw up and submit to ANRE an annual report on 31.12.[n], containing information of an administrative, technical-organisational, economic, financial-accounting nature (financial and management accounting) and a set of annual financial statements, shall take the date of 31.12.[n], like economic operators for which the financial year coincides with the calendar year.
- (2) Licence holders who have opted for a financial year other than the calendar year shall not be required to deposit the set of annual financial statements with the tax administration authority on 31.12.[n], referred to in paragraph 1.
- (3) Licence holders who have opted for a financial year other than the calendar year shall not be required to draw up an audit report for the set of annual financial statements on 31.12.
- (4) Once the annual financial statements are deposited with the tax administration authority, according to the deadline for drawing up and depositing for which they opted, the license holders referred to in par. (1) shall be obliged to send to ANRE the documents referred to in Art. 20 par. (1) lett. g) and h).

Art. 25

(1) Licence holders who have their registered office abroad and do not have the obligation to prepare and submit annual financial statements on 31.12.[n] to the Romanian tax administration authority, have the obligation to organise information of an administrative, technical and organisational, economic and financial-accounting nature (financial and management accounting) so that they can draw up the Annual Report on 31.12.[n] according to this methodology.

(2) The annual report drawn up by the licence holders referred to in paragraph 1 shall contain:

- a) the documents referred to in Art. 20 par. (1) lett. a)-f);
- b) copy of the forms Situation of assets, debts and equity as at 31.12.[n] and Statement of revenue and expenses as at 31.12.[n], from the annual financial statements as at 31.12.[n], as well as the copy of the related audit report prepared according to the legislation in force, by license holders, and lodged with the tax administration authority of the country in which the respective holders have their registered office.

SECTION 5: Transmission of data

Art. 26

Licence holders shall transmit the Annual Report to ANRE, both in paper and electronic form, as instructed in Annex no. 9.

CHAPTER III: Final provisions

Art. 27

Annexes No 1-9 form an integral part of this methodology.

ORDER no. 32 of 19 July 2016 regarding the approval of the Methodology for the preparation of the Annual Report by the license holder from the energy and thermal power sector, and regarding the amendment of orders of the President of the Romanian Energy Regulatory Authority

(on 23 May 2017, the Document amended by Article I, point 1 of Order no. 34/2017)

Considering the provisions of Article 13, paragraph (2), letters a), b) and d) of Law no. 123/2012 on energy and natural gas, as subsequently amended and supplemented, Under the provisions of Article 5, paragraph (1), letter c) and Article 9, paragraph (4), letter f) of Government Emergency Ordinance no. 33/2007 regarding the organisation and operation of the Romanian Energy Regulatory Authority, approved with amendments and supplementations under Law no. 160/2012,

the President of the Romanian Energy Regulatory Authority issues the following order:

Article I

The Methodology for the preparation of the Annual Report by the license holders from the energy and thermal power sector, provided in the annex which is integral part of this Order, is approved.

(on 23 May 2017, Article I amended by Article 1, point 2 of Order 34/2017)

Article II

The general conditions associated to the license for commercial exploitation of the capacities to generate energy and, as the case may be, thermal power in co-generation, approved under Order no. 80/2013 of the President of the Romanian Energy Regulatory Authority, published in the Official Gazette of Romania, Part I, no. 702 of 15 November 2013, is amended as follows:

1. At Article 5, point 7 is abrogated.
2. Article 33 shall have the following content:

“Article 33

(1) The license holder prepares and submits to the competent authority an annual report regarding the activities which are the subject of the license, having the format and content provided in the methodology issued by the competent authority.

(2) The license holder submits on regular basis to the competent authority data which are necessary to assess and monitor the energy market; the data shall be submitted in accordance with regulations issued by the competent authority, which establish the periodicity of submitting the data and the formats (forms/templates) for their registration.”

Article III

The general conditions associated to the license for the energy supply activity, approved under Order no. 8/2014 of the president of the Romanian Energy Regulatory Authority, published in the Official Gazette of Romania, Part I, no. 119 of 18 February 2014, is amended as follows:

1. At Article 5, point 7 is abrogated.
2. Article 43 shall have the following content:

“Article 43

(1) The license holder prepares and submits to the competent authority an annual report regarding the activities which are the subject of the license, having the format and content provided in the methodology issued by the competent authority.

(2) The license holder submits on regular basis to the competent authority data necessary to assess the way in which the Romanian energy market operates, the level of efficiency, competition and transparency; the data shall be submitted in the format and at intervals established under the regulations issued by the competent authority.”

Article IV

Order no. 73/2014 of the President of the Romanian Energy Regulatory Authority regarding the approval of the general conditions associated to the licenses for the supply of the energy distribution service, published in the Official Gazette of Romania, Part I, no. 599 of 12 August 2014, is amended as follows:

1. At Annex no. 1, Article 46 shall have the following content:

“Article 46

The license holder prepares and submits to the competent authority an annual report regarding the activities which are the subject of the license, having the format and content provided in the methodology issued by the competent authority.”

2. At Annex no. 2, Article 42 shall have the following content:

“Article 42

The license holder prepares and submits to the competent authority an annual report regarding the activities which are the subject of the license, having the format and content provided in the methodology issued by the competent authority.”

Article V

- Article 56 of the General Conditions associated to the license for the supply of the energy transmission service, for the supply of the system service and for the administration of the balancing market, approved under Order no. 104/2014 of the President of the Romanian Energy Regulatory Authority, published in the Official Gazette of Romania, Part I, no. 783 of 28 October 2014, is amended and it shall have the following content:

“Article 56

The license holder prepares and submits to the competent authority an annual report regarding the activities which are the subject of the license, having the format and content provided in the methodology issued by the competent authority.”

Article VI

The general conditions associated to the license for the activity of the energy trader, approved under Order no. 13/2015 of the President of the Romanian Energy Regulatory Authority, published in the Official Gazette of Romania, Part I, no. 169 of 11 March 2015, is amended as follows:

1. At Article 5, point 5 is abrogated.

2. Article 25 shall have the following content:

“Article 25

(1) The license holder shall prepare and submit to the Romanian Energy Regulatory Authority an annual report regarding the activities which are the subject of the license, having the format and content provided in the methodology issued by the competent authority.

(2) The license holder submits on regular basis to the Romanian Energy Regulatory Authority data necessary to assess the way in which the Romanian energy market operates, the level of efficiency, competition and transparency; the data shall be submitted in the format and at intervals established under the regulations issued by the Romanian Energy Regulatory Authority.”

Article VII

Article 43 of the General Conditions associated to the license for the supply of the energy transmission service, for the supply of the system service and for the administration of the balancing market, approved under Order no. 163/2015 of the President of the Romanian Energy Regulatory Authority, published in the Official Gazette of Romania, Part I, no. 918 of 11 December 2015, is amended and it shall have the following content:

“Article 43

The license holder prepares and submits to the competent authority an annual report regarding the activities which are the subject of the license, having the format and content provided in the methodology issued by the competent authority.”

Article VIII

The reported obligations provided in other specific regulations issued by the Romanian Energy Regulatory Authority in the field of energy shall remain valid.

Article IX

Order no. 59/2008 of the President of the Romanian Energy Regulatory Authority regarding the Methodology for the preparation of the Financial Report by the license holders, published in the Official Gazette of Romania, Part I, no. 579 and 579 bis of 31 July 2008, and also Order no. 51/2005 of the President of the Romanian Energy Regulatory Authority regarding the approval of the Procedure for the preparation of the annual activity report by the license holders, published in the Official Gazette of Romania, Part I, no. 1 of 3 January 2006, are abrogated.

Article X

The organisational entities within the Romanian Energy Regulatory Authority, and also the natural and legal persons who have the capacity of license holders shall comply with the provisions of this order.

Article XI

The first year of reporting according to the methodology provided at Article I is 2016.

Article XII

This order is published in the Official Gazette of Romania, Part I.

— **** —

President of the Romanian Energy Regulatory Authority
Niculae Havrilet

ANNEX:

METHODOLOGY for the preparation of the Annual Report by the license holders in the energy and thermal power sector

(on 23 May 2017, Annex 1 amended by Article I, point 3, letter A of Order no. 34/2017)

Published in the Official Gazette no. 594 of 4 August 2016.

ORDER no. 34 of 17 May 2017 for the amendment and supplementation of the Order no. 32/2016 of the President of the Romanian Energy Regulatory Authority regarding the approval of the Methodology for the preparation of the Annual Report by the license holders from the energy sector, and regarding the amendment of orders of the President of the Romanian Energy Regulatory Authority

Considering the provisions of Article 13, paragraph (2), letters a), b) and d) of Law no. 123/2012 on energy and natural gas, as subsequently amended and supplemented,

Under the provisions of Article 5, paragraph (1), letter c) and Article 9, paragraph (4), letter f) of Government Emergency Ordinance no. 33/2007 regarding the organisation and operation of the Romanian Energy Regulatory Authority, approved with amendments and supplementations under Law no. 160/2012,

the President of the Romanian Energy Regulatory Authority issues the following order:

Article I

Order no. 32/2016 of the President of the Romanian Energy Regulatory Authority regarding the approval of the Methodology for the preparation of the Annual Report by the license holders from the energy sector, and regarding the amendment of orders of the President of the Romanian Energy Regulatory Authority, published in the Official Gazette of Romania, Part I, no. 594 of 4 August 2016, is amended and supplemented as follows:

1. The title of the order is amended and it shall have the following content:

“ORDER regarding the approval of the Methodology for the preparation of the Annual Report by the license holders from the energy and thermal power sector, and regarding the amendment of orders of the President of the Romanian Energy Regulatory Authority.”

2. Article I is amended and it shall have the following content:

“Article I

The Methodology for the preparation of the Annual Report by the license holders from the energy and thermal power sector provided in the annex which is integral part of this order is approved.”

3. The Methodology for the preparation of the Annual Report by the license holders from the energy sector, provided in the annex to the order, is amended and supplemented as follows:

a) the title is amended and it shall have the following content:

“METHODOLOGY for the preparation of the Annual Report by the license holders from the energy and thermal power sector”

b) at Article 5, points 1 and 5 are amended and they shall have the following content:

“1. licensed activities – the activities which form the subject of the licenses issued by the Romanian Energy Regulatory Authority in the energy and thermal power sector, as they are defined by the legislation and detailed in the regulations approved by the Romanian Energy Regulatory Authority, and also the activities which are the subject of the licenses for the provision of public utility services regarding the supply of thermal power in centralized system, contained within the regulation area of the Romanian Energy Regulatory Authority, according to the provisions of Law no. 51/2006 on public utility community services, republished, as subsequently amended and supplemented;

.....

5. license holder – natural or legal person holder of one or more licenses issued by the Romanian Energy Regulatory Authority in the energy and thermal power sector, and also the license holders for the provision of public utility services regarding the supply of thermal power in centralized system, which are within the regulation area of the Romanian Energy

Regulatory Authority, according to the provisions of Law no. 225/2016, as subsequently amended;”

c) at Annex no. 2, after point 3, a new point is inserted, i.e. point 4, with the following content:

“4. By derogation from the provisions of point 1, the holders of the licenses based on which they are allowed to carry out activities specific to the public thermal power supply service describe the administrative and organisational framework by filling-in table no. 3.”

d) at Annex no. 3, after point 7, a new point is inserted, i.e. point 8, with the following content:

“8. The holders of the licenses based on which they are allowed to carry out activities specific to the public thermal power supply service, describe the technical framework by filling-in tables no. 9, 10 and 11.”

f) at Annex no. 3, after table no. 8, three new tables are inserted, i.e. tables no. 9-11, having the content provided at Annex no. 2 to this Order;

g) at Annex no. 4, tables no. 1-3 are amended and replaced by tables no. 1-3 provided at Annex no. 3 to this Order;

h) at Annex no. 5, table no. 1 is amended and replaced by table no. 1 provided at Annex no. 4 to this Order;

i) in the content of the methodology, the collocation “energy sector” is replaced by “energy and thermal power sector”.

Article II

The Romanian Energy Regulatory Authority and the license holders from the energy and thermal power sector shall comply with the provisions of this Order.

Article III

This Order shall be published in the Official Gazette of Romania, Part I.

Article IV

Annexes no. 1-4 are integral part of this Order.

—

President of the Romanian Energy Regulatory Authority
Niculae Havrilet

ANNEX no. 1: Supplementations to Annex no. 2 to Methodology

Table no. 3 – Administrative and organisational framework (thermal power)

Activity licensed by the Romanian Energy Regulatory Authority					Administrative and territorial areas in which the license holder supplies the service
Type of activity	License no.	License issuing date	Date of the latest license modification	License expiry / withdrawal date	
Provision of public thermal power supply service ¹					
Generation of					

thermal energy ²					
-----------------------------	--	--	--	--	--

¹ In case a single license is issued for the performance of all activities included in the public thermal power supply service within a SACET with a single thermal power producer.

² In case distinct licenses are issued within a SACET with several thermal power producers.

ANNEX no. 2: Supplementations to Annex no. 3 to Methodology

1. Table no. 9 – Thermal power generation

Thermal power plant [name]	Features		Total per year	
	Rated power [MWt]	Basic fuel	Generated thermal power [GJ]	Delivered thermal power [GJ]
Hot water boiler 1-n				
Steam boiler 1-n				

2. Table no. 10 – Thermal power transmission and distribution

SACET [name, A.T.U]	Features		
		Unit	Values
Transmission network	Route length	km	
Distribution network	Route length	km	
Thermal power stations / points	Thermal power/number	No./MWt	

3. Table no. 11 – Thermal power supply

Indicators	Unit	Achievements on 31 Dec. [n]
Thermal power sold to final consumers/users	GWh	
Number of thermal power supply contracts		
Number of final users/clients to whom thermal power is supplied at the end of the period		

ANNEX no. 3: Amendments to Annex no. 4 to Methodology

1. Table no. 1 – Turnover generated in year [n] by carrying out the activities licensed by the Romanian Energy Regulatory Authority in total and detailed by types of licenses issued by the Romanian Energy Regulatory Authority

Type of license/activity	Row no.	Generated turnover [Lei]
Energy generation	Total of which:	1
	green certificates	2
Thermal power generation	3	
Supply of energy transmission service, supply of system service, management of centralized market	4	
Management of centralized energy markets	5	
Supply of energy distribution service	6	
Energy supply activity / Energy trader activity	7	
Activities specific to the public thermal power supply service (exclusively thermal power generation)	8	
TOTAL (row 1+3+4+5+6+7+8)	9	
Other activities whose turnover is not considered when establishing the contribution of the Romanian Energy Regulatory Authority, according to the regulations regarding the calculation of this contribution (for example: energy transactions of energy suppliers and traders which are intermediaries on the market with double continuous negotiation)	10	

2. Table no. 2 – Difference between the amount reported in the beginning of the year [n+1] for the turnover generated in year [n] by carrying out the activities licensed by the Romanian Energy Regulatory Authority and the one contained in the Annual Report

Type of license/activity	Row no.	Difference [Lei]
Energy generation	Total of which:	1
	green certificates	2

Thermal power generation	3	
Supply of energy transmission service, supply of system service, management of centralized market	4	
Management of centralized energy markets	5	
Supply of energy distribution service	6	
Energy supply activity / Energy trader activity	7	
Activities specific to the public thermal power supply service (exclusively thermal power generation)	8	
TOTAL (row 1+3+4+5+6+7+8)	9	
Other activities whose turnover is not considered when establishing the contribution of the Romanian Energy Regulatory Authority, according to the regulations regarding the calculation of this contribution (for example: energy transactions of energy suppliers and traders which are intermediaries on the market with double continuous negotiation)	10	

3. Table no. 3 – Turnover generated by carrying out the activities licensed by the Romanian Energy Regulatory Authority in year [n] until the transfer of responsibilities by the license holder called, which transferred the respective responsibilities to the license holder which prepares this Annual Report

Type of license/activity	Row no.	Turnover generated by in year [n] until the transfer of responsibilities, from activities licensed by the Romanian Energy Regulatory Authority, which are the subject of this transfer [Lei]
Energy generation	Total of which:	1
	green certificates	2
Thermal power generation		3
Supply of energy transmission service, supply of system service, management of centralized market		4
Management of centralized energy markets		5
Supply of energy distribution service		6
Energy supply activity / Energy trader activity		7
Activities specific to the public thermal power supply service (exclusively thermal power generation)		8
TOTAL (row 1+3+4+5+6+7+8)		9
Other activities whose turnover is not considered when establishing the contribution of the Romanian Energy Regulatory Authority, according to the regulations regarding the calculation of this contribution (for example: energy transactions of energy suppliers and traders which are intermediaries on the market with double continuous negotiation)		10

ANNEX no. 4: Amendments to Annex no. 5 to Methodology

1. Table no. 1 – Table regarding the income and expenses

-lei-

Indicator	Row no.	TOTAL (amounts from annual financial statements)	Activities licensed by the Romanian Energy Regulatory Authority									Other activities carried out by license holders
			TOTAL	Energy (E)						TP generation	Public thermal power supply service (exclusively TP generation)	
				TOTAL E	E generation	OTS	OPE	E distrib.	E supply/trader			
A	B	1=2+11	2=3+9+10	3=4+5+6+7+8	4	5	6	7	8	9	10	11

Net turnover (row 2+3-4+5+6)		1											
a) sold production		2											
b) revenue from commodity sale		3											
c) provided commercial discounts		4											
d) revenue from interests recorded by entities deregistered from the General Register which have leasing contracts in progress		5											
e) revenue from operating subsidies afferent to the net turnover, of which:		6											
Revenue afferent to the cost of production in progress	Balance C	7											
	Balance D	8											
Revenue from tangible and intangible asset generation		9											
Revenue from revaluation of tangible assets		10											
Revenue from real estate investments		11											
Revenue from operating subsidies		12											
Other operating revenue		13											
OPERATING REVENUE – TOTAL (row 1+7-8+9+10+11+12 + 13)		14											
Cost of raw materials and consumables		15											
Other material costs		16											
Other external (energy and water) costs		17											
Commodity costs		18											
Commercial discounts		19											
Personnel costs – total (row 21+22), of which:		20											
a) salaries and indemnities		21											
b) insurance and social security costs		22											
Value adjustments regarding tangible and intangible assets (row 24-25)		23											
a) costs		24											
b) revenue		25											
Value adjustments regarding current assets (row 27-28)		26											
a) costs		27											
b) revenue		28											
Other operating costs (row 30+31+32-33+34+35)		29											
a) external supply costs		30											
b) cost of other taxes, duties and assimilated payments; costs representing transfers and contributions owed based on special regulatory acts		31											
c) environment protection costs		32											
d) tangible asset		33											

revaluation costs												
e) costs of calamities and other similar events	34											
f) other operating costs	35											
Adjustments regarding provisions (row 37-38)	36											
a) costs	37											
b) revenues	38											
OPERATING COSTS – TOTAL (row 15+16+17+18+19+20+23+26+29+36)	39											
OPERATING PROFIT OR LOSS (row 14-39)	40											
Revenue from exchange rate differences	41											
Interest revenue	42											
Other financial revenue	43											
FINANCIAL REVENUE – TOTAL (row 41+42+43)	44											
Interest costs	45											
Exchange rate difference costs	46											
Value adjustments regarding financial assets and financial investments held as current assets (row 48-49)	47											
a) costs	48											
b) revenues	49											
Other financial costs	50											
FINANCIAL COSTS – TOTAL (row 45+46+47+50)	51											
FINANCIAL PROFIT OR LOSS (row 44-51)	52											
Other revenue elements – regulation	53											
TOTAL REVENUE (row 14+44+53)	54											
Other cost elements – regulation	55											
TOTAL COSTS (row 39+51+55)	56											
GROSS PROFIT OR LOSS (row 54-56)	57											
Corporate tax	58											
Other taxes	59											
NET PROFIT OR LOSS OF REPORTING PERIOD (row 57-58-59)	60											

Published in the Official Gazette, number 385 of 23 May 2017.