

## Classification of Production Expenses

Uniform System  
of Accounts'  
Account No.

Description

*Fixed* *Var*  
*FUE* *Vn*  
Classification  
Demand Energy

Steam Power Generation  
Operation

Account No.	Description	Demand	Energy
500	Operation supervision and engineering	X	X
501	Fuel	X	
502	Steam expenses		X
503	Steam from other sources		X
504	Steam transferred-Cr.	---	

505	Electric expenses	X	
506	Miscellaneous steam power expenses	X	
507	Rents	X	

## Maintenance

510	Supervision and engineering		X
511	Structures	X	X
512	Boiler plant		X
513	Electric plant		
514	Miscellaneous steam plant	X	

Nuclear Power Generation  
Operation

517	Operation supervision and engineering	X	X
518	Fuel	X	
519	Coolants and water	X	
520	Steam expenses	X	
523	Electric expenses	X	
524	Miscellaneous nuclear power expenses	X	
525	Rents	X	

## Maintenance

528	Supervision and engineering		X
529	Structures	X	X
530	Reactor plant equipment		X
531	Electric plant		
532	Miscellaneous nuclear plant	X	

## Classification of Production Expenses

Uniform System of Accounts' Account No.	Description	Classification	
		Demand	Energy
<b>Hydraulic Power Generation Operation</b>			
535	Operation supervision and engineering	X	
536	Water for power,	X	
537	Hydraulic expenses	X	
538	Electric expenses	X	
539	Miscellaneous hydraulic power expenses	X	
540	Rents	X	
<b>Maintenance</b>			
541	Supervision and engineering	X	
542	Structures	X	
543	Reservoirs, dams and waterways	X	
544	Electric plant		X
545	Miscellaneous hydraulic plant	X	
<b>Other Power Generation Operation</b>			
546	Operation Supervision and engineering	X	
547	Fuel		X
548	Generation expenses	X	
549	Miscellaneous other power generation	X	
550	Rents	X	
<b>Maintenance</b>			
551	Supervision and engineering	X	
552	Structures	X	
553	Generating and electric equipment	X	
554	Miscellaneous other power generation plant	X	
<b>Other Power Supply Expenses</b>			
555	Purchased power		As bill
556	System control and load dispatching	X	
557	Other expenses	X	