

- 1 Q. Provide the following:
- 2 (a) complete current organization chart for Hydro;
- 3 (b) 1992 organization chart in the same format as (a);
- 4 (c) copies of all organizational studies completed from 1992 to 2001; and
- 5 (d) a copy of Hydro's current code of accounts as filed with the Board
- 6 pursuant to section 58 of the *Public Utilities Act*.
- 7
- 8 A. (a) The complete current organizational chart for Hydro is attached.
- 9 (b) The 1992 organizational chart is attached.
- 10 (c) There have not been any organizational studies completed by or for
- 11 Hydro between 1992 and 2001.
- 12 (d) A copy of Hydro's current code of accounts as filed with the Board is
- 13 attached.

NEWFOUNDLAND LABRADOR HYDRO  
Code Of Accounts

NP-5(d)

	Balance	Sheet	Accounts	
Object Code	Subsidiary Code	Summary Account		Description
1				
2	1000	X	Assets	
3				
4	1001	X	Fixed Assets	
5				
6	1005	X	Property Plant & Equipment	
7	1007		Hydraulic Gen SF	
8	1007	100	Hydraulic Gen SF CIAC	
9	1009		Hydraulic Gen SL	
10	1009	100	Hydraulic Gen SL CIAC	
11	1011		Thermal Generation	
12	1011	100	Thermal Gen CIAC	
13	1013		Gas Turbines	
14	1013	100	Gas Turbines CIAC	
15	1015		Diesel Generation	
16	1015	100	Diesel Generation CIAC	
17	1017		Transmission SF	
18	1017	100	Transmission SF CIAC	
19	1019		Transmission SL	
20	1019	100	Transmission SL CIAC	
21	1021		Sub-Stations SF	
22	1021	100	Sub-Stations SF CIAC	
23	1023		Sub-Station SL	
24	1023	100	Sub-Stations SL CIAC	
25	1025		Distribution	
26	1025	100	Distribution CIAC	
27	1027		Metering Equipment	
28	1027	100	Metering Equipment CIAC	
29	1028		Telecontrol	
30	1028	100	Telecontrol CIAC	
31	1029		General Plant	
32	1029	100	General Plant CIAC	
33	1031		ST Feas Studies	
34	1033		WIP - F/A Clearing	
35	1033	100	WIP - F/A Clearing - CIAC	
36	1045		Less Accumulate Depreciation	
37	1047		Acc Dep Hydraulic Gen SF	
38	1049		Acc Dep Hydraulic Gen SL	
39	1051		Acc Dep Thermal Generation	
40	1053		Acc Dep Gas Turbines	

NEWFOUNDLAND LABRADOR HYDRO  
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	Balance	Sheet	Accounts
Object Code	Subsidiary Code	Summary Account	Description
1			Acc Dep Diesel Generation
2			Acc Dep Transmission SF
3			Acc Dep Transmission SL
4			Acc Dep Sub-Stations SF
5			Acc Dep Sub-Stations SL
6			Acc Dep Distribution
7			Acc Dep Metering Equipment
8			Acc Dep Telecontrol
9			Acc Dep General Plant
10			Budgeted Acc Depreciation Current
11			Construction In Progress
12		X	Studies & Software
13			LT Feas Studies
14	1095		LT Feas Studies Cost
15	1095		LT Feas Studies CIAC
16	1095		LT Feas. Studies Amort.
17		X	Computer Software
18	1097		Computer Software Cost
19	1097		Computer Software CIAC
20	1097		Computer Software Amort.
21			Corporate Overhead Clearing
22			
23		X	Current Assets
24		X	Cash & Short Term Investment
25		X	Cash
26			Petty Cash Account
27		X	Bank Account
28	1310		Imprest
29	1310		Operating
30	1310		Payroll
31	1310		US Dollars
32	1310		Master Charge
33	1310		Miscellaneous Bank Charges
34	1310		Clearing
35	1340	X	Cash Equivalents
36	1340		Investments < 90 days
37	1340		Discounts < 90 Days
38	1350		Temporary Investments
39	1353		Discounts on Short Term Inv
40	1420	X	Coupon Accounts

NEWFOUNDLAND LABRADOR HYDRO  
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	Balance	Sheet	Accounts
Object Code	Subsidiary Code	Summary Account	Description
1	1421		Close Out Account-Old Coupon
2	1423		Close Out Account Contra-old
3			
4	1426		Current Coupon Account
5	1428		Current Coupon Account Contra
6			
7	1500		X Accounts Receivable
8	1501		X Power Billings
9	1501	1220	Hydro
10	1501	1221	Rural
11	1501	1223	Miscellaneous Rural
12	1501	1224	Advances
13	1501	1225	Unidentified Remittances
14	1501	1226	Cheques Returned By Bank
15	1501	1249	Rural Customers UCIS
16	1501	1252	Allowance For Doubtfull Accts
17	1521		X Employees
18	1521	1188	PC Purchases
19	1521	1189	Miscellaneous Purchases
20	1521	1190	Permanent Travel
21	1521	1191	Temporary Travel
22	1521	1224	Advances
23	1535		X Miscellaneous
24	1535	1250	BTU Adjustment
25	1535	1260	Unapplied Cash Receipts
26	1535	1261	Room and Board
27	1535	1263	Yearend
28	1535	1265	Accts For Collection
29	1535	1266	Clearing/Suspence
30	1535	1268	Treasury
31	1535	1269	A/R Reclassifications
32	1535	1270	Relocation Advances
33	1535	1480	Misc General
34	1536		X Taxes
35	1536	1280	HST Input
36	1537		Interest Receivables
37	1600		Due From Affiliat/Intercompany
38	1600	0100	Due Fr affiliates Old Account
39	1650		Curr Port Rate Stabiliz Plan
40	1650	1251	RSP Recovery

NEWFOUNDLAND LABRADOR HYDRO  
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	Balance	Sheet	Accounts	
Object Code	Subsidiary Code	Summary Account		Description
1	1700		X	Fuel And Supplies
2	1702		X	Diesel Fuel
3	1702	1101		Bishop's Falls
4	1702	1102		Holyrood
5	1702	1103		Happy Valley
6	1702	1105		Bay D'Espoir
7	1702	1107		St. Anthony
8	1702	1153		Hopedale
9	1702	1154		Francois
10	1702	1155		Ramea
11	1702	1156		Port Hope Simpson
12	1702	1157		Cartwright
13	1702	1158		Davis Inlet
14	1702	1159		Postville
15	1702	1160		Lanse Au Loup
16	1702	1161		Lapoile
17	1702	1162		McCallum
18	1702	1163		Petites
19	1702	1164		Rencontre East
20	1702	1165		St. Brendan's
21	1702	1166		South East Bight
22	1702	1167		Grey River
23	1702	1168		Charlottetown
24	1702	1169		Mary's Harbour
25	1702	1170		Norman Bay
26	1702	1171		St. Lewis
27	1702	1172		William's Harbour
28	1702	1173		Harbour Deep
29	1702	1174		Black Tickle
30	1702	1175		Rigolet
31	1702	1176		Mud Lake
32	1702	1177		Little Bay Islands
33	1702	1178		Westport
34	1702	1179		North Plant Goose Bay
35	1702	1180		Roddickton Diesel
36	1702	1181		Hawkes Bay
37	1702	1182		Roddickton Thermal
38	1702	1183		Ebbegumbaeg
39	1702	1192		Makkovick
40	1702	1193		Nain

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	Balance	Sheet	Accounts	
Object Code	Subsidiary Code	Summary Account		Description
1	1702	1194		Paradise River
2	1702	1195		Wabush
3	1702	1290		Hardwoods
4	1702	1291		Stephenville
5	1703		X	Gas Turbine Fuel
6	1703	1103		Happy Valley
7	1703	1290		Hardwoods
8	1703	1291		Stephenville
9	1704		X	Bunker "C"
10	1704	1102		Holyrood
11	1705		X	Holyrood Additives
12	1705	1102		Holyrood
13	1706		X	Holyrood Ignition
14	1706	1102		Holyrood
15	1720		X	Lubricants
16	1720	1103		Happy Valley G.T.
17	1720	1107		St Anthony
18	1720	1153		Hopedale
19	1720	1154		Francois
20	1720	1155		Ramea
21	1720	1156		Port Hope Simpson
22	1720	1157		Cartwright
23	1720	1158		Davis Inlet
24	1720	1159		Postville
25	1720	1160		Lanse Au Loup
26	1720	1161		Lapoile
27	1720	1162		McCallum
28	1720	1163		Petites
29	1720	1164		Rencontre East
30	1720	1165		St Brendan's
31	1720	1166		South East Bight
32	1720	1167		Grey River
33	1720	1168		Charlottetown
34	1720	1169		Mary's Harbour
35	1720	1170		Normam Bay
36	1720	1171		St. Lewis
37	1720	1172		William's Harbour
38	1720	1173		Harbour Deep
39	1720	1174		Black Tickle
40	1720	1175		Rigolet

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NP-5(d)

	Balance	Sheet	Accounts	
Object Code	Subsidiary Code	Summary Account		Description
1	1720	1176		Mud lake
2	1720	1177		Little Bay Islands
3	1720	1178		Westport
4	1720	1179		North Plant Goose Bay
5	1720	1180		Roddickton Diesel
6	1720	1181		Hawkes Bay
7	1720	1182		Roddickton Thermal
8	1720	1183		Ebbegumbaeg
9	1720	1192		Makkovick
10	1720	1193		Nain
11	1720	1194		Paradise River
12	1720	1290		Hardwoods G.T.
13	1720	1291		Stephenville G.T
14	1730		X	Supplies Inventory
15	1731		X	Inventory
16	1731	1101		Bishops Falls
17	1731	1102		Holyrood
18	1731	1103		Happy Valley
19	1731	1104		Port Saunders
20	1731	1105		Surplus Warehouse
21	1731	1106		Whitbourne
22	1731	1107		St Anthony
23	1731	1108		Telecontrol
24	1731	1109		Bay D'Espoir
25	1731	1110		Cat Arm
26	1731	1111		Hinds Lake
27	1731	1112		Upper Salmon
28	1731	1113		Paradise River
29	1731	1411		Obsolete Inventory
30	1733			In Transit
31	1735		X	Returnables
32	1735	1130		Returnable Reels
33	1735	1196		Returnable Pallets
34	1735	1197		Returnable Drums
35	1760		X	Aggregates
36	1760	1200		Dyke Material
37	1763			Steel Tower Testing
38				
39				
40	1800		X	Prepaid Expenses

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	Balance	Sheet	Accounts	
Object Code	Subsidiary Code	Summary Account		Description
1	1800	1213		Insurance
2	1800	1214		Workers Compensation
3	1800	1216		Computer Licenses
4	1800	1217		Power Smart
5	1805			Short Term Notes - Discount
6				
7	1810		X	Sinking Funds
8	1815			Bonds
9	1815	1418		Premium on Purchase of Bonds
10	1815	1419		Discount on Purchase of Bonds
11	1815	1420		Cash
12	1815	1421		Accrued Interest Receivable
13	1815	1422		Receivables/payables
14	1815	1423		Temporary Investments
15	1815	1424		Past Due Interest Receivables
16	1815	1425		Coupons & Residuals
17				
18	1820			Long Term Receivables
19				
20	1823		X	Investments
21				
22	1825		X	Investment In CF(L)CO
23	1825	1132		Purchase CF(L)CO Shares
24	1825	1133		Equity In Retained Earnings
25	1825	1134		Equity In Net Income
26	1825	1135		Common Dividends
27				
28	1843			LCDC
29				
30	1844			GIPCO
31				
32	1848			Assets Held For Resale
33	1848	1182		Roddickton Thermal
34				
35	1850		X	Rate Stablization Plan
36	1852		X	Water Variation
37	1852	2010		Water
38	1852	2020		Water Interest
39	1854		X	Load Variation
40	1854	2050		Firm Energy



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	Balance	Sheet	Accounts	
Object Code	Subsidiary Code	Summary Account		Description
1	1854	2060		Utility
2	1854	2070		Industrial
3	1854	2080		Petro Canada
4	1854	2090		Firm Interest
5	1854	2100		Secondary Energy
6	1854	2110		Secondary Energy
7	1854	2120		Secondary Interest
8	1856		X	Fuel
9	1856	2200		Fuel
10	1856	2210		Newlight Fuel
11	1856	2220		Fuel Interest
12	1857		X	Rural Rate Alteration
13	1857	2300		Rural Rate
14	1857	2310		Rural Rate Interest
15	1858		X	Labrador Interconnected
16	1858	2400		Labrador Interconnected
17	1858	2410		Labrador Intercon Interest
18	1859		X	Recovery
19	1859	2500		Recovery
20	1859	2510		Recovery Interest
21				
22	2000		X	Deferred Charges
23	2402			Exchange Loss
24	2550			EMS Lease
25	2560	1412		Discount and Issue Expense
26	2870		X	CF(L)Co
27	2870	1428		AS400
28	2870	1429		JDE Software
29				
30	3000		X	Liabilities & Shareholders Equity
31				
32	3002		X	Long Term Debt
33	3003		X	Long Term Debt
34	3004			Issues
35	3007			Trans To Curr Portion LTD
36	3600			Loans
37	3650			Current Portion
38				
39	3900		X	Current Liabilities

NEWFOUNDLAND LABRADOR HYDRO  
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NP-5(d)

	Balance	Sheet	Accounts
Object Code	Subsidiary Code	Summary Account	Description
1	3902		Bank Indebtedness
2			
3	3950	X	Accounts Payable
4	3960	X	Accounts Payable Trade
5	3960	0100	AP Trade Old Account
6	3960	1233	Canadian Trade Payable
7	3960	1238	Suspense Trade Payable
8	3960	1242	Received Not Vouchered
9	3960	1256	Received not Vouchered Contra
10	3960	1258	Suspense Offset (Logged)
11	3960	1412	Rural Refundable Deposits
12	3960	1413	Documents Refundable Deposits
13	3962	X	Taxes
14	3962	1208	Diesel Fuel
15	3962	1227	Gasoline
16	3962	1228	Aviation
17	3962	1229	Milk Service
18	3962	1230	Withholding
19	3962	1235	Insurance Premium
20	3962	1239	Container Deposit Clearing
21	3962	1254	Income Taxes
22	3962	1280	HST
23	3964		Insurance
24	3966		Contractor Retainage
25	3970		Credit Card Clearing
26	4030	X	Payroll
27	4038		Canada Savings Bonds
28	4039		Retirement Savings Plan
29	4042		Dues
30	4042	7000	Union - LHP
31	4044		Miscellaneous Deductions
32	4044	7000	Credit Union & Soc Club - LHP
33	4046		Pensions
34	4046	7000	Pension - LHP
35	4048	X	Mandatory Deductions
36	4048	1311	Employment Insurance
37	4048	1312	Canada Pension
38	4048	1313	Federal Income Tax
39	4048	7005	CPP _ LHP
40	4048	7007	EI - LHP

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NP-5(d)

	Balance	Sheet	Accounts	
Object Code	Subsidiary Code	Summary Account		Description
1	4048	7008		Tax - LHP
2	4058		X	Insurances Payable
3	4058	1236		Basic Life Insurance
4	4058	1237		Basic AD&D
5	4058	1301		Long Term Disability
6	4058	1302		Dental
7	4058	1303		Dependent Life
8	4058	1304		Optional Life
9	4058	1305		Optional AD&D
10	4058	1306		Medical
11	4058	7000		Dental - LHP
12	4058	7001		Medical - LHP
13	4058	7002		Group Life - LHP
14	4058	7003		LTD - LHP
15	4058	7004		AD & D - LHP
16	4058	7006		Voluntary Life - LHP
17	4062			Burden Clearing
18	4062	7000		Burden Clearing - LHP
19	4064			Wages Payable
20	4064	7000		Accrued Wages - LHP
21	4078			Garnishments
22	4090			Quebec Payroll Tax
23				
24				
25	4150		X	Accrued Liabilities
26	4153			Trade
27	4156			Capital
28	4157			Roddickton Remedial Work
29	4159			Contracts Liability
30	4162			Treasury
31	4165			Audit
32	4168			Bank
33	4171			Taxes
34	4174			Lanse Au Clair
35	4300		X	Accrued Interest
36	4305			Issues-Accrued Interest
37				
38				
39	4350		X	Long-term Debt Due In 1 Yr
40	4420			Capital Lease

NEWFOUNDLAND LABRADOR HYDRO  
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NP-5(d)

	Balance	Sheet	Accounts
Object Code	Subsidiary Code	Summary Account	Description
1	4430		Issues Due In 1 Year
2			
3	4500		Prommissory Notes
4			
5	4550		Unrealized Foriegn Exch Loss
6			
7	4637		Employee Future Benefits
8			
9	4680		Non-Control Interest CF(L)CO
10			
11	4700		Non-Control Interest LCDC
12			
13	4750	X	Shareholder's Equity
14			
15	4755		Share Capital
16	4760		Common Shares Par Value \$1
17			
18	4800	X	Contributed Capital
19			
20	4830		Lower Churchill Develop Corp
21	4850		Muskrat Falls Project
22	4900		Gull Island Project
23			
24	4950	X	Retained Earnings
25	4960		Prior & Current Year
26	4999		Summary