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USAID ENERGY PROGRAM

UNIFORM SYSTEM OF ACCOUNTING

REGULATORY CHART OF ACCOUNTS AND INSTRUCTIONS
TO THE REGULATORY CHART OF ACCOUNTS FOR
GEORGIAN REGULATED GAS SECTOR COMPANIES

ACCOUNTS 2200-2299

USAID ENERGY PROGRAM

21 May 2019

This publication was produced for review by the United States Agency for International Development. It was prepared by Deloitte Consulting LLP. The author's views expressed in this publication do not necessarily reflect the views of the United States Agency for International Development or the United States Government.

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DATA

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Practice Area: Uniform System of Accounting

Key Words: Regulatory Chart of Accounting, Uniform System of Accounting, Unified Accounting, Accounting System

ACRONYMS

CoA	Chart of Accounts
GNERC	Georgian National Energy and Water Supply Regulatory Commission
HIPP	Hydropower Investment Promotion Program
HPEP	Hydro Power and Energy Planning Project
MPa	Megapascal Pressure Unit
USAID	United States Agency for International Development
USoA	Unified System of Accounting

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BACKGROUND

According to the international best practice, regulatory financial information must be relevant, reliable, comparable, verifiable, transparent and comprehensive. To ensure the coherence of data, to avoid double counting and to detect anti-competitive effects its common practice in United States of America, Canada, Asia and Some European Union countries to develop and implement the regulatory accounting – unified accounting system for rate regulated entities so called Uniform System of Accounting (USoA).

USAID through its Hydropower Investment Promotion Project (March 2010 – August 2013) and its Hydro Power and Energy Planning Project (HIPP starting September 2013) provided guidance to Georgia National Energy and Water Supply Regulatory Commission (GNERC) in reforming the regulatory framework including development of the USoA for the electricity sector of Georgia. It was developed Regulatory Chart of Accounts (CoA) for the electricity sector, instructions to the chart of accounts and performed capacity building of GNERC and the electricity sector generation, transmission, dispatch and distribution licensees. Later in December 2016 USoA and its constituent parts were approved by GNERC through its administrative procedures. USoA for rate regulated electric utilities would become mandatory from January 2019. The period between the approval of USoA and its mandatory application were allocated for the preparatory works for the transition to the regulatory accounting mandatory rules.

Considering the success in the past, in 2018 GNERC has applied USAID Energy Program with the request to support development of USoA for rate regulated utilities performing licensed activities in gas sector of Georgia.

As for electricity sector, Gas USoA proposed to provide a sound basis for recording of expenses and assets of rate regulated gas utilities. Similarly, to the Electric USoA It includes a Regulatory CoA, Instructions to Regulatory CoA, General and Special Guidelines, Reports and Instructions to Reports that financial information can be properly recorded and traced for the purpose of sector regulation. This document was developed as the unbundled part of USoA for Georgian Gas Regulation with the purpose to be approved by the end of 2019 and applied for next year.

The USoA has proven to be a good tool for financial management of the utilities and without exception, the increased level of information provided by the USoA to utility management allows for better cost control and insights on the efficiency of their companies. It is a win-win success story as both consumers and investors reap benefits from this proven approach to regulatory oversight.

INTRODUCTION

Presented Regulatory CoA and Instruction to Regulatory CoA was developed for Uniform System of Accounting for Georgian Regulated Gas Sector. The document has a purpose to help Georgian Regulator to adopt USoA for Gas Sector as part of actual regulation of licensed companies.

This document is presenting Accounts 2200 – 2299.

There is no duplication of statements if it is not a part of the amendment.

For the purpose of user-friendly application:

- The recommendations are given as part of Georgian text in English,
- The additions are presented in **green**
- The amendments are presented in **red in English** for new version and in ~~red-strikethrough style in Georgian~~ for old version.
- General text style is used for the case, when the whole document is presenting new (separate) meaning.

1.0 REGULATORY CHART OF ACCOUNT, ACCOUNTS 2100 – 2199 (NON-CURRENT ASSETS)

2200	ძირითადი საშუალებების ცვეთა
2230	აკუმულირებული ცვეთა / შენობები
2230.1	აკუმულირებული ცვეთა / შენობები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2230.2	ACCUMULATED DEPRECIATION OF BUILDING: GAS REGULATED ACTIVITY
2230.21	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY: [RESERVE]
2230.22	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2230.221	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA
2230.222	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA
2230.223	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA
2230.228	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES
2230.229	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ADMINISTRATION
2230.23	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY: DISTRIBUTION
2230.231	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA
2230.232	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA
2230.233	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA
2230.238	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
2230.239	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION
2230.24	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, SUPPLY
2229.241	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES
2230.248	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES
2230.249	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, SUPPLY: ADMINISTRATION
2230.25	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY: STORAGE
2230.251	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, STORAGE: DIRECT SERVICES
2230.258	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES
2230.259	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, STORAGE: ADMINISTRATION
2230.29	ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, OTHER
2230.9	აკუმულირებული ცვეთა / შენობები არარეგულირებადი საქმიანობა
2240	აკუმულირებული ცვეთა / ნაგებობები
2240.1	აკუმულირებული ცვეთა / ნაგებობები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2240.2	ACCUMULATED DEPRECIATION OF CONSTRUCTION: GAS REGULATED ACTIVITY

2240.21	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY: [RESERVE]
2240.22	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2240.221	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA
2240.2211	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: TRANSITION THROUGH NATURAL AND ARTIFICIAL OBSTACLES
2240.2212	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: ANTI-EROSION AND PROTECTIVE STRUCTURES
2240.2213	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: ROADS
2240.2219	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OTHER
2240.222	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA
2240.2221	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: TRANSITION THROUGH NATURAL AND ARTIFICIAL OBSTACLES
2240.2222	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: ANTI-EROSION AND PROTECTIVE STRUCTURES
2240.2223	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: ROADS
2240.2229	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OTHER
2240.223	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA
2240.2231	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: TRANSITION THROUGH NATURAL AND ARTIFICIAL OBSTACLES
2240.2232	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: ANTI-EROSION AND PROTECTIVE STRUCTURES
2240.2233	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: ROADS
2240.2239	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER
2240.228	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES
2240.229	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ADMINISTRATION
2240.23	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY: DISTRIBUTION
2240.231	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA
2240.232	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA
2240.233	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA
2240.238	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
2240.239	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION
2240.24	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY: SUPPLY

2240.241	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: DIRECT SERVICES
2240.248	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
2240.249	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION
2240.25	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY: STORAGE
2240.251	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: DIRECT SERVICES
2240.258	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
2240.259	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION
2240.29	ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY: OTHER
2240.9	აკუმულირებული ცვეთა / ნაგებობები არარეგულირებადი საქმიანობა
2250	აკუმულირებული ცვეთა / მანქანა-დანადგარები
2250.1	აკუმულირებული ცვეთა / მანქანა-დანადგარები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2250.2	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT: GAS REGULATED ACTIVITY
2250.21	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: [RESERVE]
2250.22	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2250.221	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA
2250.2211	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: COMPRESSOR STATION EQUIPMENT
2250.2212	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
2250.2213	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
2250.2214	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: STATION ACCESSORY ELECTRICAL EQUIPMENT
2250.2215	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: TECHNOLOGICAL COMMUNICATION
2250.2216	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS
2250.2217	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: [RESERVE]
2250.2218	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: [RESERVE]
2250.2219	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OTHER
2250.222	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA
2250.2221	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS

	REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: COMPRESSOR STATION EQUIPMENT
2250.2222	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
2250.2223	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
2250.2224	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: STATION ACCESSORY ELECTRICAL EQUIPMENT
2250.2225	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: TECHNOLOGICAL COMMUNICATION
2250.2226	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS
2250.2227	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: [RESERVE]
2250.2228	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: [RESERVE]
2250.2229	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OTHER
2250.223	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA
2250.2231	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: COMPRESSOR STATION EQUIPMENT
2250.2232	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
2250.2233	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
2250.2234	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: STATION ACCESSORY ELECTRICAL EQUIPMENT
2250.2235	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: TECHNOLOGICAL COMMUNICATION
2250.2236	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS
2250.2237	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: [RESERVE]
2250.2238	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: [RESERVE]
2250.2239	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER
2250.228	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES
2250.229	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER

2250.23	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: DISTRIBUTION
2250.231	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA
2250.2311	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: GAS REGULATION POINTS AND INSTALLATIONS
2250.2312	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: ELECTRICAL EQUIPMENT AND DEVICES
2250.2313	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: TECHNOLOGICAL COMMUNICATION EQUIPMENT
2250.2314	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS
2250.2315	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: METERING EQUIPMENT
2250.2319	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OTHER
2250.232	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA
2250.2321	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: GAS REGULATION POINTS AND INSTALLATIONS
2250.2322	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: ELECTRICAL EQUIPMENT AND DEVICES
2250.2323	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: TECHNOLOGICAL COMMUNICATION EQUIPMENT
2250.2324	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS
2250.2325	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: METERING EQUIPMENT
2250.2329	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OTHER
2250.233	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA
2250.2331	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: GAS REGULATION POINTS AND INSTALLATIONS
2250.2332	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: ELECTRICAL EQUIPMENT AND DEVICES
2250.2333	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: TECHNOLOGICAL COMMUNICATION EQUIPMENT
2250.2334	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS
2250.2335	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: METERING EQUIPMENT
2250.2339	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OTHER
2250.238	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES

2250.239	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER
2250.24	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: SUPPLY
2250.241	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES
2250.248	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES
2250.249	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: OTHER
2250.25	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: STORAGE
2250.251	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: DIRECT SERVICES
2250.2511	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS INJECTION EQUIPMENT
2250.2512	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS GATHERING / WITHDRAWAL EQUIPMENT
2250.2513	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: STATION ACCESSORY ELECTRICAL EQUIPMENT
2250.2514	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: WELL EQUIPMENT
2250.2515	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: TECHNOLOGICAL COMMUNICATION
2250.2516	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: PROCESS CONTROL AND AUTOMATION SYSTEMS
2250.2517	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS MEASUREMENT STATION
2250.258	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES
2250.259	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER
2250.29	ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: OTHER
2250.9	აკუმულირებული ცვეთა / მანქანა-დანადგარები გამოყენებული არარეგულირებადი საქმიანობისთვის
2255	აკუმულირებული ცვეთა / გადამცემი მოწყობილობები
2255.1	აკუმულირებული ცვეთა / გადამცემი მოწყობილობები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2255.2	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS: GAS REGULATED ACTIVITY
2255.21	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: [RESERVE]
2255.22	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2255.221	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA
2255.2211	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: GAS MAINS
2255.2212	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: VALVE NODES - GAS MAIN LINEAR PART

2255.22121	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: VALVE
2255.22122	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: TECHNOLOGICAL PIPING
2255.22123	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART', CONDENSATE COLLECTION NOD
2255.22124	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: NODE FOR CHEMICAL REAGENTS INJECTION
2255.22125	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: PIG & CLEANING PISTON LAUNCHER & RECEIVER INJECTION
2255.22129	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: OTHER
2255.2213	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION
2255.2214	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION
2255.2215	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: ELECTROCHEMICAL PROTECTION SYSTEM - GAS MAIN LINEAR PART
2255.2216	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: POWER SUPPLY LINES
2255.2219	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OTHER
2255.222	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA
2255.2221	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: GAS MAINS
2255.2222	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: VALVE NODES - GAS MAIN LINEAR PART
2255.22221	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: VALVE
2255.22222	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: TECHNOLOGICAL PIPING
2255.22223	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART', CONDENSATE COLLECTION NOD
2255.22224	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: NODE FOR CHEMICAL REAGENTS INJECTION
2255.22225	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: PIG & CLEANING PISTON LAUNCHER & RECEIVER INJECTION
2255.22229	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: OTHER

2255.2223	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION
2255.2224	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION
2255.2225	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: ELECTROCHEMICAL PROTECTION SYSTEM - GAS MAIN LINEAR PART
2255.2226	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: POWER SUPPLY LINES
2255.2229	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OTHER
2255.223	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA
2255.2231	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: GAS MAINS
2255.2232	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: VALVE NODES - GAS MAIN LINEAR PART
2255.22321	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: VALVE
2255.22322	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: TECHNOLOGICAL PIPING
2255.22323	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART, CONDENSATE COLLECTION NOD
2255.22324	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: NODE FOR CHEMICAL REAGENTS INJECTION
2255.22325	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: PIG & CLEANING PISTON LAUNCHER & RECEIVER INJECTION
2255.22329	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: OTHER
2255.2233	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION
2255.2234	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION
2255.2235	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: ELECTROCHEMICAL PROTECTION SYSTEM - GAS MAIN LINEAR PART
2255.2236	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: POWER SUPPLY LINES
2255.2239	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER
2255.228	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TECHNICAL SERVICES
2255.229	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, OTHER
2255.23	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION

2255.231	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA
2255.2311	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: GAS MAINS
2255.2312	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: VALVE FIXTURE AND FITTINGS ON DISTRIBUTION GAS MAINS
2255.2313	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: LATERALS OF GAS MAIN
2255.2314	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: VALVE FIXTURE AND FITTINGS ON LATERALS
2255.2315	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION
2255.2316	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION
2255.2317	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: ELECTROCHEMICAL PROTECTION FROM CORROSION
2255.2319	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OTHER
2255.232	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA
2255.2321	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.,3 MPA: GAS MAINS
2255.2322	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.,3 MPA: VALVE FIXTURE AND FITTINGS ON DISTRIBUTION GAS MAINS
2255.2323	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.,3 MPA: LATERALS OF GAS MAIN
2255.2324	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.,3 MPA: VALVE FIXTURE AND FITTINGS ON LATERALS
2255.2325	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.,3 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION
2255.2326	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.,3 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION
2255.2327	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.,3 MPA: ELECTROCHEMICAL PROTECTION FROM CORROSION
2255.2329	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.,3 MPA: OTHER
2255.233	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA
2255.2331	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: GAS MAINS
2255.2332	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: VALVE FIXTURE AND FITTINGS ON DISTRIBUTION GAS MAINS
2255.2333	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: LATERALS OF GAS MAIN
2255.2334	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: VALVE FIXTURE AND FITTINGS ON LATERALS
2255.2335	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OPTIC CABLES OF

	TECHNOLOGICAL COMMUNICATION
2255.2336	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION
2255.2337	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: ELECTROCHEMICAL PROTECTION FROM CORROSION
2255.2339	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OTHER
2255.238	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
2255.239	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER
2255.24	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: SUPPLY
2255.241	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES
2255.248	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES
2255.249	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, SUPPLY: OTHER
2255.25	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: STORAGE
2255.251	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES
2255.2511	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS MAINS
2255.2512	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: VALVE FIXTURE & FITTINGS
2255.2513	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: COMMUNICATION LINES
2255.2514	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: POWER SUPPLY LINES
2255.258	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES
2255.259	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE: OTHER
2255.29	ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: OTHER
2255.9	აკუმულირებული ცვეთა / გადამცემი მოწყობილობები, არარეგულირებადი საქმიანობა
2257	აკუმულირებული ცვეთა / შენატანები და გრანტები
2257.1	აკუმულირებული ცვეთა / შენატანები და გრანტები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2257.2	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS: GAS REGULATED ACTIVITY
2257.21	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, [RESERVE]
2257.22	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2257.221	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES'
2257.2211	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES
2257.2212	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS

	(EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS
2257.2213	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY
2257.2214	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES
2257.222	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS
2257.2221	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: INITIAL VALUE PAID BY CUSTOMERS
2257.2222	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: INITIAL VALUE-PAID BY COMPANY
2257.2223	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: OVERHAUL, RENOVATION, AND OTHER UPGRADES
2257.23	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: DISTRIBUTION
2257.231	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION: ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES'
2257.2311	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES'
2257.2312	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS
2257.2313	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY
2257.2314	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES
2257.232	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION: ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS
2257.2321	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: INITIAL VALUE PAID BY CUSTOMERS
2257.2322	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: INITIAL VALUE-PAID BY COMPANY
2257.2323	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: OVERHAUL, RENOVATION, AND OTHER UPGRADES
2257.24	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: SUPPLY
2257.241	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY: ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES'
2257.2411	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES

2257.2412	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS
2257.2413	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY
2257.2414	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES
2257.25	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: STORAGE
2257.251	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE: ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES
2257.2511	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES
2257.2512	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS
2257.2513	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY
2257.2514	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES
2257.29	ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: OTHER
2257.9	აკუმულირებული ცვეთა / შენატანები და გრანტები, არარეგულირებადი საქმიანობა;
2260	აკუმულირებული ცვეთა / ოფისის აღჭურვილობა
2260.1	აკუმულირებული ცვეთა / ოფისის აღჭურვილობა, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2260.2	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT: GAS REGULATED ACTIVITY
2260.21	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: [RESERVE]
2260.22	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2260.221	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: COMPUTERS AND PERIPHERAL EQUIPMENT
2260.222	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: COMMUNICATION EQUIPMENT AND DEVICES
2260.229	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER
2260.23	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: DISTRIBUTION
2260.231	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: COMPUTERS AND PERIPHERAL EQUIPMENT
2260.232	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: COMMUNICATION EQUIPMENT AND DEVICES
2260.239	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER
2260.24	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: SUPPLY
2260.241	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: COMPUTERS AND PERIPHERAL EQUIPMENT
2260.242	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED

	ACTIVITY, SUPPLY: COMMUNICATION EQUIPMENT AND DEVICES
2260.249	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: OTHER
2260.25	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: STORAGE
2260.251	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: COMPUTERS AND PERIPHERAL EQUIPMENT
2260.252	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: COMMUNICATION EQUIPMENT AND DEVICES
2260.259	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: OTHER
2260.29	ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: OTHER
2260.9	აკუმულირებული ცვეთა / ოფისის აღჭურვილობა, არარეგულირებადი საქმიანობა
2270	აკუმულირებული ცვეთა / ავეჯი და სხვა ინვენტარი
2270.1	აკუმულირებული ცვეთა / ავეჯი და სხვა ინვენტარი, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2270.2	ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES: GAS REGULATED ACTIVITY
2270.21	ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: [RESERVE]
2270.22	ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2270.23	ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: DISTRIBUTION
2270.24	ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: SUPPLY
2270.25	ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: STORAGE
2270.29	ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: OTHER
2270.9	აკუმულირებული ცვეთა / ავეჯი და სხვა ინვენტარი, არარეგულირებადი საქმიანობა
2280	აკუმულირებული ცვეთა / სატრანსპორტო საშუალებები
2280.1	აკუმულირებული ცვეთა / სატრანსპორტო საშუალებები, (ავტოსატრანსპორტო საშუალებები და სპეცტექნიკა) რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2280.2	ACCUMULATED DEPRECIATION OF VEHICLES: GAS REGULATED ACTIVITY
2280.21	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY: [RESERVE]
2280.22	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2280.221	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: PASSENGER ACCUMULATED DEPRECIATION OF VEHICLES
2280.222	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TRUCKS, CRANES, AND OTHER HEAVY ACCUMULATED DEPRECIATION OF VEHICLES
2280.223	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MOBILE LABORATORIES AND OTHER SPECIAL ACCUMULATED DEPRECIATION OF VEHICLES
2280.224	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: THE INTELLIGENT PIPELINE INSPECTION GAUGE (PIG)
2280.225	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: PISTONS FOR CLEANING THE PIPELINE CAVITY FROM DRY AND LIQUID CONTAMINATION
2280.226	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MOBILE COMPRESSION STATION
2280.227	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MOBILE WELDING EQUIPMENT

2280.229	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER
2280.23	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION
2280.231	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: PASSENGER ACCUMULATED DEPRECIATION OF VEHICLES
2280.232	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: TRUCKS, CRANES, AND OTHER HEAVY ACCUMULATED DEPRECIATION OF VEHICLES
2280.233	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: MOBILE LABORATORIES AND OTHER SPECIAL ACCUMULATED DEPRECIATION OF VEHICLES
2280.234	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: THE INTELLIGENT PIPELINE INSPECTION GAUGE (PIG)
2280.235	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: PISTONS FOR CLEANING THE PIPELINE CAVITY FROM DRY AND LIQUID CONTAMINATION
2280.236	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: MOBILE COMPRESSION STATION
2280.237	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: MOBILE WELDING EQUIPMENT
2280.239	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER
2280.24	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY: SUPPLY
2280.25	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY: STORAGE
2280.251	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: PASSENGER VEHICLES
2280.252	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: TRUCKS, CRANES, AND OTHER HEAVY VEHICLES
2280.253	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: MOBILE LABORATORIES AND OTHER SPECIAL VEHICLES
2280.254	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: THE INTELLIGENT PIPELINE INSPECTION GAUGE (PIG)
2280.255	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: PISTONS FOR CLEANING THE PIPELINE CAVITY FROM DRY AND LIQUID CONTAMINATION
2280.256	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: MOBILE COMPRESSION STATION
2280.257	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: MOBILE WELDING EQUIPMENT
2280.259	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: OTHER
2280.29	ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY: OTHER
2280.9	აკუმულირებული ცვეთა / სატრანსპორტო საშუალებები, არარეგულირებადი საქმიანობა
2285	აკუმულირებული ცვეთა / ინსტრუმენტები და სხვა ძირითადი საშუალებები ექსპლუატაციაში
2285.1	აკუმულირებული ცვეთა / ინსტრუმენტები და სხვა ძირითადი საშუალებები ექსპლუატაციაში რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2285.11	აკუმულირებული ცვეთა / ინსტრუმენტები და სხვა ძირითადი საშუალებები ექსპლუატაციაში რეგულირებადი ელექტროენერგეტიკული საქმიანობა დისპეტჩერიზაცია
2285.12	აკუმულირებული ცვეთა / ინსტრუმენტები და სხვა ძირითადი საშუალებები ექსპლუატაციაში რეგულირებადი ელექტროენერგეტიკული საქმიანობა გადაცემა
2285.13	აკუმულირებული ცვეთა / ინსტრუმენტები და სხვა ძირითადი საშუალებები

	ექპლუატაციაში რეგულირებადი ელექტროენერგეტიკული საქმიანობა განაწილება (ქსელი)
2285.14	აკუმულირებული ცვეთა / ინსტრუმენტები და სხვა ძირითადი საშუალებები ექპლუატაციაში რეგულირებადი ელექტროენერგეტიკული საქმიანობა განაწილება (მიწოდება)
2285.15	აკუმულირებული ცვეთა / ინსტრუმენტები და სხვა ძირითადი საშუალებები ექპლუატაციაში რეგულირებადი ელექტროენერგეტიკული საქმიანობა გენერაცია
2285.19	აკუმულირებული ცვეთა / ინსტრუმენტები და სხვა ძირითადი საშუალებები ექპლუატაციაში რეგულირებადი ელექტროენერგეტიკული საქმიანობა სხვა
2285.2	ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION: GAS REGULATED ACTIVITY
2285.21	ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: [RESERVE]
2285.22	ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2285.23	ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: DISTRIBUTION
2285.24	ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: SUPPLY
2285.25	ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: STORAGE
2285.29	ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: OTHER
2285.9	აკუმულირებული ცვეთა / ინსტრუმენტები და სხვა ძირითადი საშუალებები ექპლუატაციაში არარეგულირებადი საქმიანობა
2290	აკუმულირებული ცვეთა / იჯარით აღებული ქონების კეთილმოწყობა
2290.1	აკუმულირებული ცვეთა / იჯარით აღებული ქონების კეთილმოწყობა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2290.2	ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT: GAS REGULATED ACTIVITY
2290.21	ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: [RESERVE]
2290.22	ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2290.23	ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: DISTRIBUTION
2290.24	ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: SUPPLY
2290.25	ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: STORAGE
2290.29	ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: OTHER

2.0 INSTRUCTIONS ON APPLICATION OF REGULATORY CHART OF ACCOUNT, ACCOUNTS 2000, 2100 – 2199 (NON-CURRENT ASSETS)

ACCOUNT 2200 ‘ACCUMULATED DEPRECIATION OF PROPERTY, PLANT AND EQUIPMENT’ OR ‘ACCUMULATED DEPRECIATION OF FIXED ASSETS’*

**Alternative name*

No changes

ACCOUNT 2230 ‘ACCUMULATED DEPRECIATION OF BUILDINGS’

ანგარიში 2230 “აკუმულირებული ცვეთა / შენობები” მოიცავს ფინანსურ ინფორმაციას შენობების აკუმულირებული ცვეთის შესახებ.

ანგარიში 2230 არის ძირითადი ანგარიში. იგი აერთიანებს შემდგომი ქვე-ანგარიშების შესახებ ფინანსურ ინფორმაციას:

ანგარიში 2230.1 “აკუმულირებული ცვეთა / შენობები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2230.2 ‘Accumulated Depreciation of Building: Gas Regulated Activity’,

ანგარიში 2230.9 “აკუმულირებული ცვეთა / შენობები, არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2230.1 ‘ACCUMULATED DEPRECIATION OF BUILDING FOR REGULATED ACTIVITY: ELECTRICITY’

No changes for this account and its sub-accounts

ACCOUNT 2230.2 ‘ACCUMULATED DEPRECIATION OF BUILDING: GAS REGULATED ACTIVITY’

The Account 2230.2 ‘Accumulated Depreciation of Building: Gas Regulated Activity’ shall include the financial information of accumulated depreciation of the Building used for gas regulated activity.

The Account 2230.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2230.21 ‘Accumulated Depreciation of Building, Gas Regulated Activity: [Reserve]’,

Account 2230.22 ‘Accumulated Depreciation of Building, Gas Regulated Activity: Transmission / Transportation’,

Account 2230.23 ‘Accumulated Depreciation of Building, Gas Regulated Activity: Distribution’,

Account 2230.24 ‘Accumulated Depreciation of Building, Gas Regulated Activity: Supply’,

Account 2230.25 ‘Accumulated Depreciation of Building, Gas Regulated Activity: Storage’,

Account 2230.29 ‘Accumulated Depreciation of Building, Gas Regulated Activity: Other’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2230.21 ‘ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY: [RESERVE]’

The Account 2230.21 ‘Accumulated Depreciation of Building, Gas Regulated Activity: [Reserve]’ shall include the financial information of accumulated depreciation of the Building used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2230.22 ‘ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION’

The Account 2230.22 ‘Accumulated Depreciation of Building, Gas Regulated Activity, Transmission / Transportation’ shall include the financial information of accumulated depreciation of the building used for gas regulated activity of transmission / transportation.

The Account 2230.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2230.221 ‘Accumulated Depreciation of Building, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa’,

Account 2230.222 ‘Accumulated Depreciation of Building, Gas Regulated Activity, Transmission/ Transportation, 1.2 – 2.5 MPa’,

Account 2230.223 ‘Accumulated Depreciation of Building, Gas Regulated Activity, Transmission/ Transportation, less than 1.2 MPa’,

Account 2230.228 ‘Accumulated Depreciation of Building, Gas Regulated Activity, Transmission / Transportation: Technical Services’,

Account 2230.229 ‘Accumulated Depreciation of Building, Gas Regulated Activity, Transmission / Transportation: Administration’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2230.221 ‘ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA’

The Account 2230.221 “Accumulated Depreciation of Building, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa” shall include the financial information of accumulated depreciation of the building used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2230.222 ‘ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA’

The Account 2230.222 “Accumulated Depreciation of Building, Gas Regulated Activity, Transmission / Transportation: 1.2 – 2.5 MPa” shall include the financial information of accumulated depreciation of the building used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2230.223 ‘ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA’

The Account 2230.223 “Accumulated Depreciation of Building, Gas Regulated Activity, Transmission / Transportation: less than 1.2 MPa” shall include the financial information of accumulated depreciation of the building used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2230.228 ‘ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES’

The Account 2230.228 ‘Accumulated Depreciation of Building, Gas Regulated Activity, Transmission / Transportation: Technical Services’ shall include the financial information of accumulated depreciation

of the building used for gas regulated activity of transmission / transportation service related to technical services.

[Standard Transactions]

ACCOUNT 2230.229 'ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ADMINISTRATION'

The Account 2230.229 'Accumulated Depreciation of Building, Gas Regulated Activity, Transmission / Transportation: Administration' shall include the financial information of accumulated depreciation of the building used for gas regulated activity of transmission / transportation service related to administration.

[Standard Transactions]

ACCOUNT 2230.23 'ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY: DISTRIBUTION'

The Account 2230.23 'Accumulated Depreciation of Building, Gas Regulated Activity: Distribution' shall include the financial information of accumulated depreciation of the building used for gas regulated activity of distribution network.

The Account 2230.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2230.231 'Accumulated Depreciation of Building, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa',

Account 2230.232 'Accumulated Depreciation of Building, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa',

Account 2230.233 'Accumulated Depreciation of Building, Gas Regulated Activity, Distribution: less than 0.005 MPa',

Account 2230.238 'Accumulated Depreciation of Building, Gas Regulated Activity, Distribution: Technical Services',

Account 2230.239 'Accumulated Depreciation of Building, Gas Regulated Activity, Distribution: Administration'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2230.231 'ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA'

The Account 2230.231 "Accumulated Depreciation of Building, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa" shall include the financial information of accumulated depreciation of the building used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2230.232 'ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA'

The Account 2230.232 "Accumulated Depreciation of Building, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa" shall include the financial information of accumulated depreciation of the building used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2230.233 'ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA'

The Account 2230.233 "Accumulated Depreciation of Building, Gas Regulated Activity, Distribution: less than 0.005 MPa" shall include the financial information of accumulated depreciation of the building used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2230.238 ‘ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES’

The Account 2230.238 ‘Accumulated Depreciation of Building, Gas Regulated Activity, Distribution: Technical Services’ shall include the financial information of accumulated depreciation of the building used for gas regulated activity of distribution network service related to technical services.

[Standard Transactions]

ACCOUNT 2230.239 ‘ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION’

The Account 2230.239 ‘Accumulated Depreciation of Building, Gas Regulated Activity, Distribution: Administration’ shall include the financial information of accumulated depreciation of the building used for gas regulated activity of distribution network service related to administration.

[Standard Transactions]

ACCOUNT 2230.24 ‘ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY: SUPPLY’

The Account 2230.24 ‘Accumulated Depreciation of Building, Gas Regulated Activity: Supply’ shall include the financial information of accumulated depreciation of the building used for gas regulated activity of distribution supply.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2230.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2230.241 ‘Accumulated Depreciation of Building, Gas Regulated Activity, Supply: Direct Services’,

Account 2230.248 ‘Accumulated Depreciation of Building, Gas Regulated Activity, Supply: Technical Services’,

Account 2230.249 ‘Accumulated Depreciation of Building, Gas Regulated Activity, Supply: Administration’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2230.241 ‘ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES’

The Account 2230.241 “Accumulated Depreciation of Building, Gas Regulated Activity, Supply: Direct Services” shall include the financial information of the direct cost of the building used for gas regulated activity of distribution supply service.

[Standard Transactions]

ACCOUNT 2230.248 ‘ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES’

The Account 2230.248 ‘Accumulated Depreciation of Building, Gas Regulated Activity, Supply: Technical Services’ shall include the financial information of accumulated depreciation of the building used for gas regulated activity of distribution supply service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2230.249 'ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, SUPPLY: ADMINISTRATION'

The Account 2230.249 'Accumulated Depreciation of Building, Gas Regulated Activity, Supply: Administration' shall include the financial information of accumulated depreciation of the building used for gas regulated activity of distribution supply service related to administration.

[Standard Transactions]

ACCOUNT 2230.25 'ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY: STORAGE'

The Account 2230.25 'Accumulated Depreciation of Building, Gas Regulated Activity: Storage' shall include the financial information of accumulated depreciation of the building used for gas regulated activity of gas storage.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2230.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2230.251 'Accumulated Depreciation of Building, Gas Regulated Activity, Storage: Direct Services',

Account 2230.258 'Accumulated Depreciation of Building, Gas Regulated Activity, Storage: Technical Services',

Account 2230.259 'Accumulated Depreciation of Building, Gas Regulated Activity, Storage: Administration'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2230.251 'ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, STORAGE: DIRECT SERVICES'

The Account 2230.251 "Accumulated Depreciation of Building, Gas Regulated Activity, Storage: Direct Services" shall include the financial information of the direct cost of the building used for gas regulated activity of gas storage service.

[Standard Transactions]

ACCOUNT 2230.258 'ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES'

The Account 2230.258 'Accumulated Depreciation of Building, Gas Regulated Activity, Storage: Technical Services' shall include the financial information of accumulated depreciation of the building used for gas regulated activity of gas storage service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2230.259 'ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY, STORAGE: ADMINISTRATION'

The Account 2230.259 'Accumulated Depreciation of Building, Gas Regulated Activity, Storage: Administration' shall include the financial information of accumulated depreciation of the building used for gas regulated activity of gas storage service related to administration.

[Standard Transactions]

ACCOUNT 2230.29 'ACCUMULATED DEPRECIATION OF BUILDING, GAS REGULATED ACTIVITY: OTHER'

The Account 2230.29 'Accumulated Depreciation of Building, Gas Regulated Activity: Other' shall include the financial information of accumulated depreciation of the building used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2230.9 'ACCUMULATED DEPRECIATION OF BUILDINGS: NON-REGULATED ACTIVITY'

No changes

ACCOUNT 2240 'ACCUMULATED DEPRECIATION OF CONSTRUCTIONS'

ანგარიში 2240 "აკუმულირებული ცვეთა / ნაგებობები" მოიცავს ფინანსურ ინფორმაციას ნაგებობების აკუმულირებული ცვეთის შესახებ.

ანგარიში 2240 არის ძირითადი ანგარიში. იგი აერთიანებს შემდგომი ქვე-ანგარიშების შესახებ ფინანსურ ინფორმაციას:

ანგარიში 2240.1 "აკუმულირებული ცვეთა / ნაგებობები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა",

Account 2240.2 'Accumulated Depreciation of Construction: Gas Regulated Activity',

ანგარიში 2240.9 "აკუმულირებული ცვეთა / ნაგებობები, არარეგულირებადი საქმიანობა".

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2240.1 'ACCUMULATED DEPRECIATION OF CONSTRUCTION FOR REGULATED ACTIVITY: ELECTRICITY'

No changes for this account and its sub-accounts

ACCOUNT 2240.2 'ACCUMULATED DEPRECIATION OF CONSTRUCTION: GAS REGULATED ACTIVITY'

The Account 2240.2 'Accumulated Depreciation of Construction: Gas Regulated Activity' shall include the financial information of accumulated depreciation of the Construction used for gas regulated activity.

The Account 2240.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2240.21 'Accumulated Depreciation of Construction, Gas Regulated Activity: [Reserve]',

Account 2240.22 'Accumulated Depreciation of Construction, Gas Regulated Activity: Transmission / Transportation',

Account 2240.23 'Accumulated Depreciation of Construction, Gas Regulated Activity: Distribution',

Account 2240.24 'Accumulated Depreciation of Construction, Gas Regulated Activity: Supply',

Account 2240.25 'Accumulated Depreciation of Construction, Gas Regulated Activity: Storage',

Account 2240.29 'Accumulated Depreciation of Construction, Gas Regulated Activity: Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2240.21 'ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 2240.21 'Accumulated Depreciation of Construction, Gas Regulated Activity: [Reserve]' shall include the financial information of accumulated depreciation of the Construction used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2240.22 'ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 2240.22 'Accumulated Depreciation of Construction, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of transmission / transportation.

The Account 2240.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2240.221 'Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa',

Account 2240.222 'Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission/ Transportation: 1.2 – 2.5 MPa',

Account 2240.223 'Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission/ Transportation: less than 1.2 MPa',

Account 2240.228 'Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation: Technical Services',

Account 2240.229 'Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation: Administration'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2240.221 'ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA'

The Account 2240.221 "Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa" shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

The Account 2240.221 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2240.2211 'Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Transition Through Natural and Artificial Obstacles',

Account 2240.2212 'Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Anti-Erosion and Protective Structures',

Account 2240.2213 'Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Roads',

Account 2240.2219 'Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2240.2211 'ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: TRANSITION THROUGH NATURAL AND ARTIFICIAL OBSTACLES'

The Account 2240.2211 "Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Transition Through Natural and Artificial Obstacles" shall include the financial information of accumulated depreciation of the construction of transition through natural and artificial obstacles used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2240.2212 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPa: ANTI-EROSION AND PROTECTIVE STRUCTURES’

The Account 2240.2212 “Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Anti-Erosion and Protective Structures” shall include the financial information of accumulated depreciation of the construction of anti-erosion and protective structures used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2240.2213 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPa: ROADS’

The Account 2240.2213 “Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Roads” shall include the financial information of accumulated depreciation of the roads used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2240.2219 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPa: OTHER’

The Account 2240.2219 “Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other” shall include the financial information of accumulated depreciation of the construction other than stated above used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2240.222 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPa’

The Account 2240.222 “Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation: 1.2 – 2.5 MPa” shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

The Account 2240.222 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2240.2221 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Transition Through Natural and Artificial Obstacles’,

Account 2240.2222 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Anti-Erosion and Protective Structures’,

Account 2240.2223 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Roads’,

Account 2240.2229 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Other’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2240.2221 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPa: TRANSITION THROUGH NATURAL AND ARTIFICIAL OBSTACLES’

The Account 2240.222 “Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Transition Through Natural and Artificial Obstacles”

shall include the financial information of accumulated depreciation of the construction of transition through natural and artificial obstacles used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2240.2222 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: ANTI-EROSION AND PROTECTIVE STRUCTURES’

The Account 2240.2222 “Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Anti-Erosion and Protective Structures” shall include the financial information of accumulated depreciation of the construction of anti-erosion and protective structures used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2240.2223 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: ROADS’

The Account 2240.2223 “Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Roads” shall include the financial information of accumulated depreciation of the roads used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2240.2229 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OTHER’

The Account 2240.2229 “Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Other” shall include the financial information of accumulated depreciation of the construction other than stated above used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2240.223 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA’

The Account 2240.223 “Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation: less than 1.2 MPa” shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

The Account 2240.223 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2240.2231 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Transition Through Natural and Artificial Obstacles’,

Account 2240.2232 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Anti-Erosion and Protective Structures’,

Account 2240.2233 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Roads’,

Account 2240.2239 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2240.2231 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: TRANSITION THROUGH NATURAL AND ARTIFICIAL OBSTACLES’

The Account 2240.223 “Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Transition Through Natural and Artificial Obstacles” shall include the financial information of accumulated depreciation of the construction of transition through natural and artificial obstacles used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2240.2232 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: ANTI-EROSION AND PROTECTIVE STRUCTURES’

The Account 2240.2232 “Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Anti-Erosion and Protective Structures” shall include the financial information of accumulated depreciation of the construction of anti-erosion and protective structures used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2240.2233 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: ROADS’

The Account 2240.2233 “Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Roads” shall include the financial information of accumulated depreciation of the roads used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2240.2239 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER’

The Account 2240.2239 “Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other” shall include the financial information of accumulated depreciation of the construction other than stated above used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2240.228 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES’

The Account 2240.228 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation: Technical Services’ shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of transmission / transportation service related to technical services.

[Standard Transactions]

ACCOUNT 2240.229 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ADMINISTRATION’

The Account 2240.229 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Transmission / Transportation: Administration’ shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of transmission / transportation service related to administration.

[Standard Transactions]

ACCOUNT 2240.23 'ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY: DISTRIBUTION'

The Account 2240.23 'Accumulated Depreciation of Construction, Gas Regulated Activity: Distribution' shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of distribution network.

The Account 2240.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2240.231 'Accumulated Depreciation of Construction, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa',

Account 2240.232 'Accumulated Depreciation of Construction, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa',

Account 2240.233 'Accumulated Depreciation of Construction, Gas Regulated Activity, Distribution: less than 0.005 MPa',

Account 2240.238 'Accumulated Depreciation of Construction, Gas Regulated Activity, Distribution: Technical Services',

Account 2240.239 'Accumulated Depreciation of Construction, Gas Regulated Activity, Distribution: Administration'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2240.231 'ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA'

The Account 2240.231 'Accumulated Depreciation of Construction, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa' shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2240.232 'ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA'

The Account 2240.232 'Accumulated Depreciation of Construction, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa' shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2240.233 'ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA'

The Account 2240.233 'Accumulated Depreciation of Construction, Gas Regulated Activity, Distribution: less than 0.005 MPa' shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2240.238 'ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES'

The Account 2240.238 'Accumulated Depreciation of Construction, Gas Regulated Activity, Distribution: Technical Services' shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of distribution network service related to technical services.

[Standard Transactions]

ACCOUNT 2240.239 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION’

The Account 2240.239 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Distribution: Administration’ shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of distribution network service related to administration.

[Standard Transactions]

ACCOUNT 2240.24 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY: SUPPLY’

The Account 2240.24 ‘Accumulated Depreciation of Construction, Gas Regulated Activity: Supply’ shall include the financial information of accumulated depreciation of the Construction used for gas regulated activity of distribution supply.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2240.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2240.241 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Supply: Direct Services’,

Account 2240.248 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Supply: Technical Services’,

Account 2240.249 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Supply: Administration’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2240.241 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES’

The Account 2240.241 “Accumulated Depreciation of Construction, Gas Regulated Activity, Supply: Direct Services” shall include the financial information of the direct cost of the construction used for gas regulated activity of distribution supply service.

[Standard Transactions]

ACCOUNT 2240.248 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES’

The Account 2240.248 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Supply: Technical Services’ shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of distribution supply service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2240.249 ‘ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, SUPPLY: ADMINISTRATION’

The Account 2240.249 ‘Accumulated Depreciation of Construction, Gas Regulated Activity, Supply: Administration’ shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of distribution supply service related to administration.

[Standard Transactions]

ACCOUNT 2240.25 'ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY: STORAGE'

The Account 2240.25 'Accumulated Depreciation of Construction, Gas Regulated Activity: Storage' shall include the financial information of accumulated depreciation of the Construction used for gas regulated activity of gas storage.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2240.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2240.251 'Accumulated Depreciation of Construction, Gas Regulated Activity, Storage: Direct Services',

Account 2240.258 'Accumulated Depreciation of Construction, Gas Regulated Activity, Storage: Technical Services',

Account 2240.259 'Accumulated Depreciation of Construction, Gas Regulated Activity, Storage: Administration'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2240.251 'ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, STORAGE: DIRECT SERVICES'

The Account 2240.251 "Accumulated Depreciation of Construction, Gas Regulated Activity, Storage: Direct Services" shall include the financial information of the direct cost of the construction used for gas regulated activity of gas storage service.

[Standard Transactions]

ACCOUNT 2240.258 'ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES'

The Account 2240.258 'Accumulated Depreciation of Construction, Gas Regulated Activity, Storage: Technical Services' shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of gas storage service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2240.259 'ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY, STORAGE: ADMINISTRATION'

The Account 2240.259 'Accumulated Depreciation of Construction, Gas Regulated Activity, Storage: Administration' shall include the financial information of accumulated depreciation of the construction used for gas regulated activity of gas storage service related to administration.

[Standard Transactions]

ACCOUNT 2240.29 'ACCUMULATED DEPRECIATION OF CONSTRUCTION, GAS REGULATED ACTIVITY: OTHER'

The Account 2240.29 'Accumulated Depreciation of Construction, Gas Regulated Activity: Other' shall include the financial information of accumulated depreciation of the Construction used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2240.9 'ACCUMULATED DEPRECIATION OF CONSTRUCTIONS: NON-REGULATED ACTIVITY'

No changes

ACCOUNT 2250 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT’

ანგარიში 2250 “აკუმულირებული ცვეთა / მანქანა-დანადგარები” მოიცავს ფინანსურ ინფორმაციას მანქანა-დანადგარების აკუმულირებული ცვეთის შესახებ.

ანგარიში 2250 არის ძირითადი ანგარიში. იგი აერთიანებს შემდგომი ქვე-ანგარიშების შესახებ ფინანსურ ინფორმაციას:

ანგარიში 2250.1 “აკუმულირებული ცვეთა / მანქანა-დანადგარები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2250.2 ‘Accumulated Depreciation of Machinery and equipment: Gas Regulated Activity’,

ანგარიში 2250.9 “აკუმულირებული ცვეთა / მანქანა-დანადგარები, არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2250.1 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT FOR ELECTRICITY REGULATED ACTIVITY’

No changes for this account and its sub-accounts

ACCOUNT 2250.2 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT: GAS REGULATED ACTIVITY’

The Account 2250.2 ‘Accumulated Depreciation of Machinery and Equipment: Gas Regulated Activity’ shall include the financial information of accumulated depreciation of the Machinery and Equipment used for gas regulated activity.

The Account 2250.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.21 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity: [Reserve]’,

Account 2250.22 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity: Transmission / Transportation’,

Account 2250.23 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity: Distribution’,

Account 2250.24 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity: Supply’,

Account 2250.25 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity: Storage’,

Account 2250.29 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity: Other’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.21 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: [RESERVE]’

The Account 2250.21 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity: [Reserve]’ shall include the financial information of accumulated depreciation of the Construction used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2250.22 'ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 2250.22 'Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of transmission / transportation.

The Account 2250.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.221 'Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa',

Account 2250.222 'Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission/ Transportation: 1.2 – 2.5 MPa',

Account 2250.223 'Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission/ Transportation: less than 1.2 MPa',

Account 2250.228 'Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: Technical Services',

Account 2250.229 'Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.221 'ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA'

The Account 2250.221 "Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa" shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

The Account 2250.221 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.2211 "Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Compressor Station Equipment",

Account 2250.2212 "Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Measuring and Regulating Station Equipment – General",

Account 2250.2213 "Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Measuring and Regulating Station Equipment – City Gate",

Account 2250.2214 "Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Station Accessory Electrical Equipment",

Account 2250.2215 "Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Technological Communication",

Account 2250.2216 "Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Process Control and Automation Systems",

Account 2250.2219 "Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other".

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.2211 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPa: COMPRESSOR STATION EQUIPMENT”

The Account 2250.2211 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Compressor Station Equipment” shall include the financial information of accumulated depreciation of compressor station equipment used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2212 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPa: MEASURING AND REGULATING STATION EQUIPMENT – GENERAL”

The Account 2250.2212 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Measuring and Regulating Station Equipment – General” shall include the financial information of accumulated depreciation of general gas measuring and regulating station equipment used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2213 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPa: MEASURING AND REGULATING STATION EQUIPMENT – CITY GATE”

The Account 2250.2213 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Measuring and Regulating Station Equipment – City Gate” shall include the financial information of accumulated depreciation of city gate gas measuring and regulating station equipment used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2214 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPa: STATION ACCESSORY ELECTRICAL EQUIPMENT”

The Account 2250.2214 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Station Accessory Electrical Equipment” shall include the financial information of accumulated depreciation of gas station accessory electrical equipment used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2215 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPa: TECHNOLOGICAL COMMUNICATION”

The Account 2250.2215 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Technological Communication” shall include the financial information of accumulated depreciation of technological communication used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2216 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS”

The Account 2250.2216 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Process Control and Automation Systems” shall include the financial information of accumulated depreciation of process control and automation systems used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2219 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OTHER”

The Account 2250.2219 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other” shall include the financial information of accumulated depreciation of other than stated above machinery and equipment used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.222 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA’

The Account 2250.222 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: 1.2 – 2.5 MPa” shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

The Account 2250.222 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.2221 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Compressor Station Equipment”,

Account 2250.2222 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Measuring and Regulating Station Equipment – General”,

Account 2250.2223 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Measuring and Regulating Station Equipment – City Gate”,

Account 2250.2224 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Station Accessory Electrical Equipment”,

Account 2250.2225 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Technological Communication”,

Account 2250.2226 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Process Control and Automation Systems”,

Account 2250.2229 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Other”.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.2221 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: COMPRESSOR STATION EQUIPMENT”

The Account 2250.2221 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Compressor Station Equipment” shall include the financial information of accumulated depreciation of compressor station equipment used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2222 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: MEASURING AND REGULATING STATION EQUIPMENT – GENERAL”

The Account 2250.2222 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Measuring and Regulating Station Equipment – General” shall include the financial information of accumulated depreciation of general gas measuring and regulating station equipment used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2223 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: MEASURING AND REGULATING STATION EQUIPMENT – CITY GATE”

The Account 2250.2223 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Measuring and Regulating Station Equipment – City Gate” shall include the financial information of accumulated depreciation of city gate gas measuring and regulating station equipment used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2224 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: STATION ACCESSORY ELECTRICAL EQUIPMENT”

The Account 2250.2224 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Station Accessory Electrical Equipment” shall include the financial information of accumulated depreciation of gas station accessory electrical equipment used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2225 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: TECHNOLOGICAL COMMUNICATION”

The Account 2250.2225 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Technological Communication” shall include the financial information of accumulated depreciation of technological communication used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2226 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS”

The Account 2250.2226 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Process Control and Automation Systems”

shall include the financial information of accumulated depreciation of process control and automation systems used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2229 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OTHER”

The Account 2250.2229 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Other” shall include the financial information of accumulated depreciation of other than stated above machinery and equipment used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.223 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA’

The Account 2250.223 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: less than 1.2 MPa” shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

The Account 2250.223 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.2231 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Compressor Station Equipment”,

Account 2250.2232 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Measuring and Regulating Station Equipment – General”,

Account 2250.2233 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Measuring and Regulating Station Equipment – City Gate”,

Account 2250.2234 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Station Accessory Electrical Equipment”,

Account 2250.2235 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Technological Communication”,

Account 2250.2236 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Process Control and Automation Systems”,

Account 2250.2239 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other”.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.2231 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: COMPRESSOR STATION EQUIPMENT”

The Account 2250.2231 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Compressor Station Equipment” shall include the financial information of accumulated depreciation of compressor station equipment used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2232 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPa: MEASURING AND REGULATING STATION EQUIPMENT – GENERAL”

The Account 2250.2232 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Measuring and Regulating Station Equipment – General” shall include the financial information of accumulated depreciation of general gas measuring and regulating station equipment used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2233 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPa: MEASURING AND REGULATING STATION EQUIPMENT – CITY GATE”

The Account 2250.2233 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Measuring and Regulating Station Equipment – City Gate” shall include the financial information of accumulated depreciation of city gate gas measuring and regulating station equipment used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2234 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPa: STATION ACCESSORY ELECTRICAL EQUIPMENT”

The Account 2250.2234 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Station Accessory Electrical Equipment” shall include the financial information of accumulated depreciation of gas station accessory electrical equipment used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2235 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPa: TECHNOLOGICAL COMMUNICATION”

The Account 2250.2235 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Technological Communication” shall include the financial information of accumulated depreciation of technological communication used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2236 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPa: PROCESS CONTROL AND AUTOMATION SYSTEMS”

The Account 2250.2236 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Process Control and Automation Systems” shall include the financial information of accumulated depreciation of process control and automation systems used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2239 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER”

The Account 2250.2239 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other” shall include the financial information of accumulated depreciation of other than stated above machinery and equipment used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.228 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES’

The Account 2250.228 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: Technical Services’ shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of transmission / transportation service related to technical services.

[Standard Transactions]

ACCOUNT 2250.229 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER’

The Account 2250.229 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: Other’ shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of transmission / transportation service related to other than stated above facilities.

[Standard Transactions]

ACCOUNT 2250.23 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: DISTRIBUTION’

The Account 2250.23 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity: Distribution’ shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of distribution network.

The Account 2250.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.231 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa’,

Account 2250.232 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa’,

Account 2250.233 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution: less than 0.005 MPa’,

Account 2250.238 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution: Technical Services’,

Account 2250.239 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution: Other’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.231 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA’

The Account 2250.231 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa” shall include the financial information of accumulated

depreciation of the machinery and equipment used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

The Account 2250.231 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.2311 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Gas Regulation Points and Installations”,

Account 2250.2312 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Electrical Equipment and Devices”,

Account 2250.2313 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Technological Communication Equipment”,

Account 2250.2314 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Process Control and Automation Systems”,

Account 2250.2315 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Metering Equipment”,

Account 2250.2319 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Other”.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.2311 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPa: GAS REGULATION POINTS AND INSTALLATIONS”

The Account 2250.2311 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Gas Regulation Points and Installations” shall include the financial information of accumulated depreciation of gas regulation points and installations used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2312 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPa: ELECTRICAL EQUIPMENT AND DEVICES”

The Account 2250.2312 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Electrical Equipment and Devices” shall include the financial information of accumulated depreciation of station electrical equipment and devices used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2313 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPa: TECHNOLOGICAL COMMUNICATION EQUIPMENT”

The Account 2250.2313 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Technological Communication Equipment” shall include the financial information of accumulated depreciation of technological communication equipment used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2314 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPa: PROCESS CONTROL AND AUTOMATION SYSTEMS”

The Account 2250.2314 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Process Control and Automation Systems” shall include the

financial information of accumulated depreciation of gas process control and automation systems used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2315 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: METERING EQUIPMENT”

The Account 2250.2315 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Metering Equipment” shall include the financial information of accumulated depreciation of gas metering equipment used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2319 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OTHER”

The Account 2250.2319 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Other” shall include the financial information of accumulated depreciation of other than stated above machinery and equipment used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.232 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA’

The Account 2250.232 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa” shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

The Account 2250.232 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.2321 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Gas Regulation Points and Installations”,

Account 2250.2322 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Electrical Equipment and Devices”,

Account 2250.2323 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Technological Communication Equipment”,

Account 2250.2324 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Process Control and Automation Systems”,

Account 2250.2325 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Metering Equipment”,

Account 2250.2329 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Other”.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.2321 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: GAS REGULATION POINTS AND INSTALLATIONS”

The Account 2250.2321 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Gas Regulation Points and Installations” shall include the financial information of accumulated depreciation of gas regulation points and installations used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2322 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: ELECTRICAL EQUIPMENT AND DEVICES”

The Account 2250.2322 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Electrical Equipment and Devices” shall include the financial information of accumulated depreciation of station electrical equipment and devices used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2323 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: TECHNOLOGICAL COMMUNICATION EQUIPMENT”

The Account 2250.2323 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Technological Communication Equipment” shall include the financial information of accumulated depreciation of technological communication equipment used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2324 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS”

The Account 2250.2324 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Process Control and Automation Systems” shall include the financial information of accumulated depreciation of gas process control and automation systems used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2325 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: METERING EQUIPMENT”

The Account 2250.2325 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Metering Equipment” shall include the financial information of accumulated depreciation of gas metering equipment used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2329 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OTHER”

The Account 2250.2329 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Other” shall include the financial information of accumulated depreciation of other than stated above machinery and equipment used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.233 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA’

The Account 2250.233 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution: less than 0.005 MPa” shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

The Account 2250.233 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.2331 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Gas Regulation Points and Installations”,

Account 2250.2332 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Electrical Equipment and Devices”,

Account 2250.2333 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Technological Communication Equipment”,

Account 2250.2334 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Process Control and Automation Systems”,

Account 2250.2335 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Metering Equipment”,

Account 2250.2339 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Other”.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.2331 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: GAS REGULATION POINTS AND INSTALLATIONS”

The Account 2250.2331 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Gas Regulation Points and Installations” shall include the financial information of accumulated depreciation of gas regulation points and installations used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2332 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: ELECTRICAL EQUIPMENT AND DEVICES”

The Account 2250.2332 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Electrical Equipment and Devices” shall include the financial information of accumulated depreciation of station electrical equipment and devices used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2333 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: TECHNOLOGICAL COMMUNICATION EQUIPMENT”

The Account 2250.2333 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Technological Communication Equipment” shall include the financial information of accumulated depreciation of technological communication equipment used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2334 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS”

The Account 2250.2334 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Process Control and Automation Systems” shall include the financial information of accumulated depreciation of gas process control and automation systems used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2335 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: METERING EQUIPMENT”

The Account 2250.2335 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Metering Equipment” shall include the financial information of accumulated depreciation of gas metering equipment used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.2339 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OTHER”

The Account 2250.2339 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Other” shall include the financial information of accumulated depreciation of other than stated above machinery and equipment used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2250.238 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES’

The Account 2250.238 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution: Technical Services’ shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of distribution network service related to technical services.

[Standard Transactions]

ACCOUNT 2250.239 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER’

The Account 2250.239 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Distribution: Other’ shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of distribution network service related to other than stated above facilities.

[Standard Transactions]

ACCOUNT 2250.24 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: SUPPLY’

The Account 2250.24 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity: Supply’ shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of distribution supply.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2250.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.241 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Supply: Direct Services’,

Account 2250.248 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Supply: Technical Services’,

Account 2250.249 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Supply: Administration’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.241 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES’

The Account 2250.241 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Supply: Direct Services” shall include the financial information of the direct cost of the machinery and equipment used for gas regulated activity of distribution supply service.

[Standard Transactions]

ACCOUNT 2250.248 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES’

The Account 2250.248 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Supply: Technical Services’ shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of distribution supply service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2250.249 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: ADMINISTRATION’

The Account 2250.249 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Supply: Administration’ shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of distribution supply service related to administration.

[Standard Transactions]

ACCOUNT 2250.25 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: STORAGE’

The Account 2250.25 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity: Storage’ shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of gas storage.

The Account 2250.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.251 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage: Direct Services’,

Account 2250.258 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage: Technical Services’,

Account 2250.259 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage: Other’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.251 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: DIRECT SERVICES”

The Account 2250.251 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage: Compression Station Equipment” shall include the financial information of the direct cost of machinery and equipment used for gas regulated activity of gas storage.

The Account 2250.251 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.2511 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Gas Injection Equipment’,

Account 2250.2512 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Gas Gathering / Withdrawal Equipment’,

Account 2250.2513 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Station Accessory Electrical Equipment’,

Account 2250.2514 'Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Well Equipment',

Account 2250.2515 'Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Technological Communication',

Account 2250.2516 'Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Process Control and Automation Systems',

Account 2250.2517 'Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Gas Measurement Station',

ACCOUNT 2250.2511 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS INJECTION EQUIPMENT”

The Account 2250.2511 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Gas Injection Equipment” shall include the financial information of accumulated depreciation of gas injection equipment used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2250.2512 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS GATHERING / WITHDRAWAL EQUIPMENT”

The Account 2250.2512 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Gas Gathering / Withdrawal Equipment” shall include the financial information of accumulated depreciation of gas gathering / withdrawal equipment used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2250.2513 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: STATION ACCESSORY ELECTRICAL EQUIPMENT”

The Account 2250.2513 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Station Accessory Electrical Equipment” shall include the financial information of accumulated depreciation of gas station accessory electrical equipment used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2250.2514 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: WELL EQUIPMENT”

The Account 2250.2514 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Well Equipment” shall include the financial information of accumulated depreciation of well equipment used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2250.2515 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: TECHNOLOGICAL COMMUNICATION”

The Account 2250.2515 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Technological Communication” shall include the financial information of accumulated depreciation of technological communication used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2250.2516 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: PROCESS CONTROL AND AUTOMATION SYSTEMS”

The Account 2250.2516 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Process Control and Automation Systems” shall include the financial information of accumulated depreciation of process control and automation systems used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2250.2517 “ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS MEASUREMENT STATION”

The Account 2250.2517 “Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Gas Measurement Station” shall include the financial information of accumulated depreciation of gas measurement station used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2250.258 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES’

The Account 2250.258 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage: Technical Services’ shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of gas storage related to technical services.

[Standard Transactions]

ACCOUNT 2250.259 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: OTHER’

The Account 2250.259 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity, Storage: Other’ shall include the financial information of accumulated depreciation of the machinery and equipment used for gas regulated activity of gas storage related to other than stated above facilities.

[Standard Transactions]

ACCOUNT 2250.29 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: OTHER’

The Account 2250.29 ‘Accumulated Depreciation of Machinery and equipment, Gas Regulated Activity: Other’ shall include the financial information of accumulated depreciation of the machinery and equipment used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2250.9 ‘ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT: NON-REGULATED ACTIVITY’

No changes

ACCOUNT 2255 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS’

ანგარიში 2255 “აკუმულირებული ცვეთა/ გადამცემი საშუალებები” მოიცავს ფინანსურ ინფორმაციას გადამცემი საშუალებების აკუმულირებული ცვეთის შესახებ.

ანგარიში 2255 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2255.1 “აკუმულირებული ცვეთა/ გადამცემი საშუალებები: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2255.2 ‘Accumulated Depreciation of Transferring Assets: Gas Regulated Activity’,
ანგარიში 2255.9 “აკუმულირებული ცვეთა/ გადამცემი საშუალებები: არარეგულირებადი
საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება
დაუშვებელია.

ACCOUNT 2255.1 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS FOR ELECTRICITY REGULATED ACTIVITY’

No changes for this account and its sub-accounts

ACCOUNT 2255.2 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS: GAS REGULATED ACTIVITY’

The Account 2255.2 ‘Accumulated Depreciation of Transferring Assets: Gas Regulated Activity’ shall
include the financial information of accumulated depreciation of the transferring assets used for gas
regulated activity.

The Account 2255.2 is the aggregating account. It aggregates the financial information of following
subaccounts:

Account 2255.21 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity:
[Reserve]’,

Account 2255.22 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity,
Transmission / Transportation’,

Account 2255.23 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity:
Distribution’,

Account 2255.24 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity:
Supply’,

Account 2255.25 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity:
Storage’,

Account 2255.29 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity:
Other’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.21 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: [RESERVE]’

The Account 2255.21 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity:
[Reserve]’ shall include the financial information of accumulated depreciation of the transferring
assets used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is
allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2255.22 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION’

The Account 2255.22 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity,
Transmission / Transportation’ shall include the financial information of accumulated depreciation of
the transferring assets used for gas regulated activity of transmission / transportation.

The Account 2255.22 is the aggregating account. It aggregates the financial information of following
subaccounts:

Account 2255.221 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity,
Transmission / Transportation: more than 2.5 MPa’,

Account 2255.222 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity,
Transmission/ Transportation, 1.2 – 2.5 MPa’,

Account 2255.223 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission/ Transportation, less than 1.2 MPa',

Account 2255.228 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation: Technical Services',

Account 2255.229 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation: Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.221 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA'

The Account 2255.221 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa" shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

The Account 2255.221 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.2211 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Gas Mains',

Account 2255.2212 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Valve nodes - Gas Main Linear Part',

Account 2255.2213 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Optic Cables of Technological Communication',

Account 2255.2214 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other Communication lines of Technological Communication',

Account 2255.2215 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Electrochemical Protection System - Gas Main Linear Part',

Account 2255.2216 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Power Supply Lines

Account 2255.2219 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other',

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.2211 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: GAS MAINS'

The Account 2255.2211 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Gas Mains" shall include the financial information of accumulated depreciation of the gas mains without valve nodes used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2212 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: VALVE NODES - GAS MAIN LINEAR PART'

The Account 2255.2212 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Valve Nodes - Gas Main Linear Part" shall include the financial information of accumulated depreciation of the valve nodes as linear part of gas main

used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

The Account 2255.2212 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.22121 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Valve',

Account 2255.22122 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Technological Piping',

Account 2255.22123 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Condensate Collection Node',

Account 2255.22124 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Node for Chemical Reagents Injection',

Account 2255.22125 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: PIG & Cleaning Piston Launcher & Receiver Injection',

Account 2255.22129 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Other',

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.22121 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPa, VALVE NODES - GAS MAIN LINEAR PART: VALVE'

The Account 2255.22121 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Valve" shall include the financial information of accumulated depreciation of the valves in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.22122 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPa, VALVE NODES - GAS MAIN LINEAR PART: TECHNOLOGICAL PIPING'

The Account 2255.22122 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Technological Piping" shall include the financial information of accumulated depreciation of the technological piping in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.22123 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPa, VALVE NODES - GAS MAIN LINEAR PART: CONDENSATE COLLECTION NODE'

The Account 2255.22123 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Condensate Collection Node" shall include the financial information of accumulated depreciation of the condensate collection node in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.22124 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: NODE FOR CHEMICAL REAGENTS INJECTION’

The Account 2255.22124 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Node for Chemical Reagents Injection” shall include the financial information of accumulated depreciation of the node for chemical reagents injection in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.22125 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: PIG & CLEANING PISTON LAUNCHER & RECEIVER INJECTION’

The Account 2255.22125 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: PIG & Cleaning Piston Launcher & Receiver Injection” shall include the financial information of accumulated depreciation of the node for pipeline inspection gauge (PIG), cleaning piston launcher, and receiver injection in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.22129 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: OTHER’

The Account 2255.22129 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Other” shall include the financial information of accumulated depreciation of other than stated above transferring assets in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2213 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION’

The Account 2255.2213 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Optic Cables of Technological Communication” shall include the financial information of accumulated depreciation of the optic cables of technological communication used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2214 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION’

The Account 2255.2214 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other Communication lines of Technological Communication” shall include the financial information of accumulated depreciation of the other communication lines of technological communication used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2215 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: ELECTROCHEMICAL PROTECTION SYSTEM - GAS MAIN LINEAR PART’

The Account 2255.2215 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Electrochemical Protection System - Gas Main Linear Part” shall include the financial information of accumulated depreciation of the electrochemical protection system in linear part of gas main used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2216 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: POWER SUPPLY LINES’

The Account 2255.2216 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Power Supply Lines” shall include the financial information of accumulated depreciation of the power supply lines used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2219 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OTHER’

The Account 2255.2219 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other” shall include the financial information of accumulated depreciation of the other than stated above transmission assets used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.222 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA’

The Account 2255.222 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation: 1.2 – 2.5 MPa” shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

The Account 2255.222 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.2221 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Gas Mains’,

Account 2255.2222 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Valve nodes - Gas Main Linear Part’,

Account 2255.2223 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Optic Cables of Technological Communication’,

Account 2255.2224 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Other Communication lines of Technological Communication’,

Account 2255.2225 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Electrochemical Protection System - Gas Main Linear Part’,

Account 2255.2226 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Power Supply Lines

Account 2255.2229 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Other',

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.2221 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: GAS MAINS'

The Account 2255.2221 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Gas Mains" shall include the financial information of accumulated depreciation of the gas mains without valve nodes used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2222 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: VALVE NODES - GAS MAIN LINEAR PART'

The Account 2255.2222 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Valve Nodes - Gas Main Linear Part" shall include the financial information of accumulated depreciation of the valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

The Account 2255.2222 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.22221 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Valve',

Account 2255.22222 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Technological Piping',

Account 2255.22223 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Condensate Collection Node',

Account 2255.22224 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Node for Chemical Reagents Injection',

Account 2255.22225 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: PIG & Cleaning Piston Launcher & Receiver Injection',

Account 2255.22229 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Other',

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.22221 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: VALVE'

The Account 2255.22221 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Valve" shall include the financial information of accumulated depreciation of the valves in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.22222 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: TECHNOLOGICAL PIPING’

The Account 2255.22222 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Technological Piping” shall include the financial information of accumulated depreciation of the technological piping in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.22223 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: CONDENSATE COLLECTION NODE’

The Account 2255.22223 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Condensate Collection Node” shall include the financial information of accumulated depreciation of the condensate collection node in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.22224 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: NODE FOR CHEMICAL REAGENTS INJECTION’

The Account 2255.22224 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Node for Chemical Reagents Injection” shall include the financial information of accumulated depreciation of the node for chemical reagents injection in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.22225 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: PIG & CLEANING PISTON LAUNCHER & RECEIVER INJECTION’

The Account 2255.22225 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: PIG & Cleaning Piston Launcher & Receiver Injection” shall include the financial information of accumulated depreciation of the node for pipeline inspection gauge (PIG), cleaning piston launcher, and receiver injection in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.22229 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: OTHER’

The Account 2255.22229 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Other” shall include the financial information of accumulated depreciation of other than stated above transferring assets in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2223 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION’

The Account 2255.2223 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA: Optic Cables of Technological Communication” shall include the financial information of accumulated depreciation of the optic cables of technological communication used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPA facilities.

[Standard Transactions]

ACCOUNT 2255.2224 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION’

The Account 2255.2224 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA: Other Communication lines of Technological Communication” shall include the financial information of accumulated depreciation of the other communication lines of technological communication used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPA facilities.

[Standard Transactions]

ACCOUNT 2255.2225 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: ELECTROCHEMICAL PROTECTION SYSTEM - GAS MAIN LINEAR PART’

The Account 2255.2225 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA: Electrochemical Protection System - Gas Main Linear Part” shall include the financial information of accumulated depreciation of the electrochemical protection system in linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPA facilities.

[Standard Transactions]

ACCOUNT 2255.2226 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: POWER SUPPLY LINES’

The Account 2255.2226 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA: Power Supply Lines” shall include the financial information of accumulated depreciation of the power supply lines used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPA facilities.

[Standard Transactions]

ACCOUNT 2255.2229 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OTHER’

The Account 2255.2229 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA: Other” shall include the financial information of accumulated depreciation of the other than stated above transmission assets used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPA facilities.

[Standard Transactions]

ACCOUNT 2255.223 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA’

The Account 2255.223 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation: less than 1.2 MPA” shall include the financial information of

accumulated depreciation of the transferring assets used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

The Account 2255.223 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.2231 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Gas Mains',

Account 2255.2232 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Valve nodes - Gas Main Linear Part',

Account 2255.2233 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Optic Cables of Technological Communication',

Account 2255.2234 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other Communication lines of Technological Communication',

Account 2255.2235 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Electrochemical Protection System - Gas Main Linear Part',

Account 2255.2236 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Power Supply Lines

Account 2255.2239 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other',

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.2231 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: GAS MAINS'

The Account 2255.2231 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Gas Mains" shall include the financial information of accumulated depreciation of the gas mains without valve nodes used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2232 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: VALVE NODES - GAS MAIN LINEAR PART'

The Account 2255.2232 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Valve Nodes - Gas Main Linear Part" shall include the financial information of accumulated depreciation of the valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

The Account 2255.2232 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.22321 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Valve',

Account 2255.22322 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Technological Piping',

Account 2255.22323 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Condensate Collection Node',

Account 2255.22324 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Node for Chemical Reagents Injection',

Account 2255.22325 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: PIG & Cleaning Piston Launcher & Receiver Injection',

Account 2255.22329 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Other',

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.22321 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: VALVE'

The Account 2255.22321 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Valve" shall include the financial information of accumulated depreciation of the valves in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.22322 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: TECHNOLOGICAL PIPING'

The Account 2255.22322 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Technological Piping" shall include the financial information of accumulated depreciation of the technological piping in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.22323 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: CONDENSATE COLLECTION NODE'

The Account 2255.22323 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Condensate Collection Node" shall include the financial information of accumulated depreciation of the condensate collection node in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.22324 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: NODE FOR CHEMICAL REAGENTS INJECTION'

The Account 2255.22324 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Node for Chemical Reagents Injection" shall include the financial information of accumulated depreciation of the node for chemical reagents injection in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.22325 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: PIG & CLEANING PISTON LAUNCHER & RECEIVER INJECTION’

The Account 2255.22325 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: PIG & Cleaning Piston Launcher & Receiver Injection” shall include the financial information of accumulated depreciation of the node for pipeline inspection gauge (PIG), cleaning piston launcher, and receiver injection in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.22329 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: OTHER’

The Account 2255.22329 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Other” shall include the financial information of accumulated depreciation of other than stated above transferring assets in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2233 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION’

The Account 2255.2233 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Optic Cables of Technological Communication” shall include the financial information of accumulated depreciation of the optic cables of technological communication used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2234 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION’

The Account 2255.2234 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other Communication lines of Technological Communication” shall include the financial information of accumulated depreciation of the other communication lines of technological communication used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2235 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: ELECTROCHEMICAL PROTECTION SYSTEM - GAS MAIN LINEAR PART’

The Account 2255.2235 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Electrochemical Protection System - Gas Main Linear Part” shall include the financial information of accumulated depreciation of the electrochemical protection system in linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2236 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: POWER SUPPLY LINES’

The Account 2255.2236 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Power Supply Lines” shall include the financial information of accumulated depreciation of the power supply lines used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2239 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER’

The Account 2255.2239 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other” shall include the financial information of accumulated depreciation of the other than stated above transmission assets used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.228 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES’

The Account 2255.228 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation: Technical Services’ shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of transmission / transportation service related to technical services.

[Standard Transactions]

ACCOUNT 2255.229 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER’

The Account 2255.229 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Transmission / Transportation: Other’ shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of transmission / transportation service related to other than stated above facilities.

[Standard Transactions]

ACCOUNT 2255.23 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: DISTRIBUTION’

The Account 2255.23 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity: Distribution’ shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of distribution network.

The Account 2255.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.231 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa’,

Account 2255.232 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa’,

Account 2255.233 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution: less than 0.005 MPa’,

Account 2255.238 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution: Technical Services’,

Account 2255.239 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution: Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.231 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA'

The Account 2255.231 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa" shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

The Account 2255.231 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.2311 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Gas Mains',

Account 2255.2312 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Valve Fixture and Fittings on Distribution Gas Mains',

Account 2255.2313 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Laterals of Gas Main'

Account 2255.2314 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Valve Fixture and Fittings on Laterals'

Account 2255.2315 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Optic Cables of Technological Communication'

Account 2255.2316: 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Other Communication Lines of Technological Communication',

Account 2255.2317: 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Electrochemical Protection from Corrosion',

Account 2255.2319 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Other',

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.2311 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: GAS MAINS'

The Account 2255.2311 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Gas Mains" shall include the financial information of accumulated depreciation of the gas mains without valve fixture and fittings, and laterals used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2312 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: VALVE FIXTURE AND FITTINGS ON DISTRIBUTION GAS MAINS'

The Account 2255.2312 "Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Valve Fixture and Fittings on Distribution Gas Mains" shall include the financial information of accumulated depreciation of the valve fixture and fittings in gas mains used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2313 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: LATERALS OF GAS MAIN’

The Account 2255.2313 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Laterals of Gas Main” shall include the financial information of accumulated depreciation of the gas main laterals without valve fixture and fittings used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2314 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: VALVE FIXTURE AND FITTINGS ON LATERALS’

The Account 2255.2314 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Valve Fixture and Fittings on Laterals” shall include the financial information of accumulated depreciation of the valve fixture and fittings on laterals used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2315 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION’

The Account 2255.2315 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Optic Cables of Technological Communication” shall include the financial information of accumulated depreciation of the optic cables of technological communication used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2316 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION’

The Account 2255.2316 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Other Communication Lines of Technological Communication” shall include the financial information of accumulated depreciation of the Other than optic cables communication lines of technological communication used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2317 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: ELECTROCHEMICAL PROTECTION FROM CORROSION’

The Account 2255.2317 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Electrochemical Protection from Corrosion” shall include the financial information of accumulated depreciation of the electrochemical protection from corrosion used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2319 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OTHER’

The Account 2255.2319 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Other” shall include the financial information of accumulated depreciation of the other than stated above transferring assets used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.232 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA’

The Account 2255.232 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa” shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

The Account 2255.232 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.2321 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Gas Mains’,

Account 2255.2322 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Valve Fixture and Fittings on Distribution Gas Mains’,

Account 2255.2323 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Laterals of Gas Main’

Account 2255.2324 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Valve Fixture and Fittings on Laterals’

Account 2255.2325 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Optic Cables of Technological Communication’

Account 2255.2326: ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Other Communication Lines of Technological Communication’,

Account 2255.2327: ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Electrochemical Protection from Corrosion’,

Account 2255.2329 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Other’,

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.2321 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: GAS MAINS’

The Account 2255.2321 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Gas Mains” shall include the financial information of accumulated depreciation of the gas mains without valve fixture and fittings, and laterals used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2322 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: VALVE FIXTURE AND FITTINGS ON DISTRIBUTION GAS MAINS’

The Account 2255.2322 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Valve Fixture and Fittings on Distribution Gas Mains” shall include the financial information of accumulated depreciation of the valve fixture and fittings in gas mains used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2323 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: LATERALS OF GAS MAIN’

The Account 2255.2323 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Laterals of Gas Main” shall include the financial information of

accumulated depreciation of the gas main laterals without valve fixture and fittings used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2324 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: VALVE FIXTURE AND FITTINGS ON LATERALS’

The Account 2255.2324 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Valve Fixture and Fittings on Laterals” shall include the financial information of accumulated depreciation of the valve fixture and fittings on laterals used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2325 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION’

The Account 2255.2325 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Optic Cables of Technological Communication” shall include the financial information of accumulated depreciation of the optic cables of technological communication used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2326 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION’

The Account 2255.2326 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Other Communication Lines of Technological Communication” shall include the financial information of accumulated depreciation of the Other than optic cables communication lines of technological communication used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2327 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: ELECTROCHEMICAL PROTECTION FROM CORROSION’

The Account 2255.2327 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Electrochemical Protection from Corrosion” shall include the financial information of accumulated depreciation of the electrochemical protection from corrosion used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2329 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OTHER’

The Account 2255.2329 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Other” shall include the financial information of accumulated depreciation of the other than stated above transferring assets used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.233 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA’

The Account 2255.233 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution: less than 0.005 MPa” shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

The Account 2255.233 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.2331 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Gas Mains’,

Account 2255.2332 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Valve Fixture and Fittings on Distribution Gas Mains’,

Account 2255.2333 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Laterals of Gas Main’

Account 2255.2334 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Valve Fixture and Fittings on Laterals’

Account 2255.2335 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Optic Cables of Technological Communication’

Account 2255.2336: ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Other Communication Lines of Technological Communication’,

Account 2255.2337: ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Electrochemical Protection from Corrosion’,

Account 2255.2339 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Other’,

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.2331 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: GAS MAINS’

The Account 2255.2331 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Gas Mains” shall include the financial information of accumulated depreciation of the gas mains without valve fixture and fittings, and laterals used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2332 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: VALVE FIXTURE AND FITTINGS ON DISTRIBUTION GAS MAINS’

The Account 2255.2332 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Valve Fixture and Fittings on Distribution Gas Mains” shall include the financial information of accumulated depreciation of the valve fixture and fittings in gas mains used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2333 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: LATERALS OF GAS MAIN’

The Account 2255.2333 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Laterals of Gas Main” shall include the financial information of accumulated depreciation of the gas main laterals without valve fixture and fittings used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2334 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: VALVE FIXTURE AND FITTINGS ON LATERALS’

The Account 2255.2334 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Valve Fixture and Fittings on Laterals” shall include the financial information of accumulated depreciation of the valve fixture and fittings on laterals used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2335 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION’

The Account 2255.2335 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Optic Cables of Technological Communication” shall include the financial information of accumulated depreciation of the optic cables of technological communication used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2336 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION’

The Account 2255.2336 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Other Communication Lines of Technological Communication” shall include the financial information of accumulated depreciation of the Other than optic cables communication lines of technological communication used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2337 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: ELECTROCHEMICAL PROTECTION FROM CORROSION’

The Account 2255.2337 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Electrochemical Protection from Corrosion” shall include the financial information of accumulated depreciation of the electrochemical protection from corrosion used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.2339 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OTHER’

The Account 2255.2339 “Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Other” shall include the financial information of accumulated depreciation of the other than stated above transferring assets used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2255.238 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES’

The Account 2255.238 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution: Technical Services’ shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of distribution network service related to technical services.

[Standard Transactions]

ACCOUNT 2255.239 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER’

The Account 2255.239 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Distribution: Other’ shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of distribution network service related to other than stated above facilities.

[Standard Transactions]

ACCOUNT 2255.24 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: SUPPLY’

The Account 2255.24 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity: Supply’ shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of distribution supply.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2255.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.241 ‘Accumulated Depreciation of Transferring assets, Gas Regulated Activity, Supply: Direct Services’,

Account 2255.248 ‘Accumulated Depreciation of Transferring assets, Gas Regulated Activity, Supply: Technical Services’,

Account 2255.249 ‘Accumulated Depreciation of Transferring assets, Gas Regulated Activity, Supply: Administration’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.241 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES’

The Account 2255.241 “Accumulated Depreciation of Transferring assets, Gas Regulated Activity, Supply: Direct Services” shall include the financial information of the direct cost of the transferring assets used for gas regulated activity of distribution supply service.

[Standard Transactions]

ACCOUNT 2255.248 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES’

The Account 2255.248 ‘Accumulated Depreciation of Transferring assets, Gas Regulated Activity, Supply: Technical Services’ shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of distribution supply service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2255.249 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, SUPPLY: ADMINISTRATION’

The Account 2255.249 ‘Accumulated Depreciation of Transferring assets, Gas Regulated Activity, Supply: Administration’ shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of distribution supply service related to administration.

[Standard Transactions]

ACCOUNT 2255.25 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: STORAGE'

The Account 2255.25 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity: Storage' shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of gas storage.

The Account 2255.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.251 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Storage: Direct Services',

Account 2255.258 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Storage: Technical Services',

Account 2255.259 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Storage: Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.251 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: STORAGE'

The Account 2255.251 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity: Storage' shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of gas storage.

The Account 2255.251 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.2511 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Gas Mains',

Account 2255.2512 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Valve Fixture & Fittings',

Account 2255.2513 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Communication Lines',

Account 2255.2514 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Power Supply Lines',

Account 2255.2518 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Technical Services',

Account 2255.2519 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.2511 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS MAINS'

The Account 2255.2511 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Gas Mains' shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of gas storage related to gas mains.

[Standard Transactions]

ACCOUNT 2255.2512 'ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: FIXTURE & FITTINGS'

The Account 2255.2512 'Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Fixture & Fittings' shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of gas storage related to fixture and fittings.

[Standard Transactions]

ACCOUNT 2255.2513 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: COMMUNICATION LINES’

The Account 2255.2513 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Communication Lines’ shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of gas storage related to communication lines.

[Standard Transactions]

ACCOUNT 2255.2514 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: POWER SUPPLY LINES’

The Account 2255.2514 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Power Supply Lines’ shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of gas storage related to power supply lines.

[Standard Transactions]

ACCOUNT 2255.258 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES’

The Account 2255.258 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Storage: Technical Services’ shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of gas storage related to technical services.

[Standard Transactions]

ACCOUNT 2255.259 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE: OTHER’

The Account 2255.259 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity, Supply: Other’ shall include the financial information of accumulated depreciation of the transferring assets used for gas regulated activity of gas storage related to other than stated above facilities.

[Standard Transactions]

ACCOUNT 2255.29 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: OTHER’

The Account 2255.29 ‘Accumulated Depreciation of Transferring Assets, Gas Regulated Activity: Other’ shall include the financial information of accumulated depreciation of the Transferring Assets used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2255.9 ‘ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS: NON-REGULATED ACTIVITY’

No changes

ACCOUNT 2257 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS’

ანგარიში 2257 “აკუმულირებული ცვეთა/შენატანები და გრანტები” მოიცავს ფინანსურ ინფორმაციას მომხმარებლების ან მესამე პირების მიერ დაფინანსებული ძირითადი საშუალებების აკუმულირებული ცვეთის შესახებ.

ანგარიში 2257 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდგომი ქვეანგარიშების შესახებ:

ანგარიში 2257.1 “აკუმულირებული ცვეთა/შენატანები და გრანტები: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2257.2 ‘Accumulated Depreciation of Contribution and Grants: Gas Regulated Activity’,

ანგარიში 2257.9 “აკუმულირებული ცვეთა/შენატანები და გრანტები: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2257.1 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS FOR ELECTRICITY REGULATED ACTIVITY’

No changes for this account and its sub-accounts

ACCOUNT 2257.2 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS: GAS REGULATED ACTIVITY’

The Account 2257.2 ‘Accumulated Depreciation of Contribution and grants: Gas Regulated Activity’ shall include the financial information of accumulated depreciation of the Contribution and grants used for gas regulated activity.

The Account 2257.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2257.21 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity: [Reserve]’,

Account 2257.22 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity: Transmission / Transportation’,

Account 2257.23 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity: Distribution’,

Account 2257.24 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity: Supply’,

Account 2257.25 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity: Storage’,

Account 2257.29 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity: Other’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2257.21 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: [RESERVE]’

The Account 2257.21 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity: [Reserve]’ shall include the financial information of accumulated depreciation of the assets (equipment) financed by customer or third party used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2257.22 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED: ACTIVITY, TRANSMISSION / TRANSPORTATION’

The Account 2257.22 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity: Transmission / Transportation’ shall include the financial information of accumulated depreciation of the assets (equipment) financed by customer or third party used for gas regulated activity of transmission / transportation.

The Account 2257.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2257.221 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation: Assets (equipment) Financed by Third Parties'

Account 2257.222 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation: Assets (Equipment) Financed By customers'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2257.221 'ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES'

The Account 2257.221 "Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation: Assets (equipment) financed by third parties" shall include the financial information of accumulated depreciation of the assets (equipment) financed by third party used for gas regulated activity of transmission / transportation.

The Account 2257.221 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2257.2211 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Initial Value paid by third parties',

Account 2257.2212 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Initial Value paid by customers',

Account 2257.2213 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Initial Value paid by company',

Account 2257.2214 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Overhaul, Renovation, and other upgrades'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2257.2211 'ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES'

The Account 2257.2211 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Initial Value paid by third parties' shall include the financial information of the initial value paid by third parties as a part of accumulated depreciation of the assets (equipment) financed by third party used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2257.2212 'ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS'

The Account 2257.2212 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Initial Value paid by customers' shall include the financial information of the initial value paid by the customers as a part of accumulated depreciation of the assets (equipment) financed by third party used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2257.2213 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY’

The Account 2257.2213 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Initial Value paid by company’ shall include the financial information of the initial value paid by the company as a part of accumulated depreciation of the assets (equipment) financed by third party used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2257.2214 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES’

The Account 2257.2214 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Overhaul, Renovation, and Other Upgrades’ shall include the financial information of the of accumulated depreciation of overhaul, renovation, upgrades and any other capitalized cost on the assets (equipment) financed by third parties used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2257.222 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS’

The Account 2257.222 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation: Assets (Equipment) Financed by Customers’ shall include the financial information of accumulated depreciation of the assets (equipment) financed by the customers used for gas regulated activity of transmission / transportation.

The Account 2257.222 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2257.2221 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (Equipment) Financed by Customers: Initial Value Paid by the Customers’,

Account 2257.2222 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (Equipment) Financed by Customers: Initial Value Paid by Company’,

Account 2257.2223 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (Equipment) Financed by Customers: Overhaul, Renovation, and Other Upgrades’

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2257.2221 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: INITIAL VALUE PAID BY CUSTOMERS’

The Account 2257.2221 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (Equipment) Financed by Customers: Initial Value Paid by Customers’ shall include the financial information of the initial value paid by customers as a part of accumulated depreciation of the assets (equipment) financed by customers used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2257.2222 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: INITIAL VALUE-PAID BY COMPANY’

The Account 2257.2222 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (Equipment) Financed by Customers: Initial Value Paid by Company’ shall include the financial information of the initial value paid by company as a part of accumulated depreciation of the assets (equipment) financed by customers used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2257.2223 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: OVERHAUL, RENOVATION, AND OTHER UPGRADES’

The Account 2257.2223 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (Equipment) Financed by Customers: Overhaul, Renovation, and Other Upgrades’ shall include the financial information of the of accumulated depreciation of overhaul, renovation, upgrades and any other capitalized cost on the assets (equipment) financed by customers used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2257.23 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: DISTRIBUTION’

The Account 2257.23 “Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution” shall include the financial information of accumulated depreciation of the assets (equipment) financed by customer or third party used for gas regulated activity of distribution network.

The Account 2257.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2257.231 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution: Assets (Equipment) Financed By third parties’,

Account 2257.232 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution: Assets (Equipment) Financed By customers’

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2257.231 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION: ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES’

The Account 2257.231 “Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution: Assets (Equipment) Financed by Third Parties” shall include the financial information of accumulated depreciation of the assets (equipment) financed by third party used for gas regulated activity of distribution network.

The Account 2257.231 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2257.2311 “Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Initial Value paid by third parties’,

Account 2257.2312 “Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Initial Value paid by customers’,

Account 2257.2313 “Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Initial Value paid by company’,

Account 2257.2314 “Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Overhaul, Renovation, and other upgrades’

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2257.2311 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES’

The Account 2257.2311 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Initial Value Paid by Third Parties’ shall include the financial information of the initial value paid by third parties as a part of accumulated depreciation of the assets (equipment) financed by third party used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2257.2312 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS’

The Account 2257.2312 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Initial Value Paid by Customers’ shall include the financial information of the initial value paid by the customers as a part of accumulated depreciation of the assets (equipment) financed by third party used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2257.2313 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY’

The Account 2257.2313 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Initial Value Paid by Company’ shall include the financial information of the initial value paid by the company as a part of accumulated depreciation of the assets (equipment) financed by third party used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2257.2314 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES’

The Account 2257.2314 “Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Overhaul, Renovation, and Other Upgrades” shall include the financial information of the of accumulated depreciation of overhaul, renovation, upgrades and any other capitalized cost on the assets (equipment) financed by third parties used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2257.232 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION: ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS’

The Account 2257.232 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution: Assets (Equipment) Financed by Customers’ shall include the financial

information of accumulated depreciation of the assets (equipment) financed by the customers used for gas regulated activity of distribution network.

The Account 2257.232 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2257.2321 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Customers: Initial Value Paid by the Customers',

Account 2257.2322 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Customers: Initial Value Paid by Company',

Account 2257.2323 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Customers: Overhaul, Renovation, and Other Upgrades'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2257.2321 'ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: INITIAL VALUE PAID BY CUSTOMERS'

The Account 2257.2321 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Customers: Initial Value Paid by Customers' shall include the financial information of the initial value paid by customers as a part of accumulated depreciation of the assets (equipment) financed by customers used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2257.2322 'ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: INITIAL VALUE-PAID BY COMPANY'

The Account 2257.2322 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Customers: Initial Value Paid by Company' shall include the financial information of the initial value paid by company as a part of accumulated depreciation of the assets (equipment) financed by customers used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2257.2323 'ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: OVERHAUL, RENOVATION, AND OTHER UPGRADES'

The Account 2257.2323 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Customers: Overhaul, Renovation, and Other Upgrades' shall include the financial information of the of accumulated depreciation of overhaul, renovation, upgrades and any other capitalized cost on the assets (equipment) financed by customers used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2257.24 'ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: SUPPLY'

The Account 2257.24 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity: Supply' shall include the financial information of accumulated depreciation of the assets (equipment) financed by customer or third party used for gas regulated activity of distribution supply.

The Account 2257.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2257.241 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Supply: Assets (equipment) Financed by Third Parties'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2257.241 'ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY: ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES'

The Account 2257.241 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Supply: Assets (equipment) Financed by Third Parties' shall include the financial information of accumulated depreciation of the assets (equipment) financed by third party used for gas regulated activity of distribution supply.

The Account 2257.241 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2257.2411 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Initial Value Paid by Third Parties',

Account 2257.2412 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Initial Value Paid by Customers',

Account 2257.2413 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Initial Value paid by Company',

Account 2257.2414 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Overhaul, Renovation, and Other Upgrades'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2257.2411 'ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES'

The Account 2257.2411 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Initial Value Paid by Third Parties' shall include the financial information of the initial value paid by third parties as a part of accumulated depreciation of the assets (equipment) financed by third party used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2257.2412 'ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS'

The Account 2257.2412 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Initial Value Paid by Customers' shall include the financial information of the initial value paid by the customers as a part of accumulated depreciation of the assets (equipment) financed by third party used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2257.2413 'ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY'

The Account 2257.2413 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Initial Value Paid by Company' shall include the financial information of the initial value paid by the company as a part of accumulated

depreciation of the assets (equipment) financed by third party used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2257.2414 'ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES'

The Account 2257.2414 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Overhaul, Renovation, and Other Upgrades' shall include the financial information of the of accumulated depreciation of overhaul, renovation, upgrades and any other capitalized cost on the assets (equipment) financed by third parties used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2257.25 'ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: STORAGE'

The Account 2257.25 "Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Storage" shall include the financial information of accumulated depreciation of the assets (equipment) financed by customer or third party used for gas regulated activity of gas storage.

The Account 2257.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2257.251 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Storage: Assets (equipment) Financed by Third Parties'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2257.251 'ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE: ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES'

The Account 2257.251 "Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Storage: Assets (equipment) Financed by Third Parties" shall include the financial information of accumulated depreciation of the assets (equipment) financed by third party used for gas regulated activity of gas storage.

The Account 2257.251 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2257.2511 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Initial Value Paid by Third Parties',

Account 2257.2512 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Initial Value Paid by Customers',

Account 2257.2513 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Initial Value Paid by Company',

Account 2257.2514 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Overhaul, Renovation, and Other Upgrades'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2257.2511 'ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES'

The Account 2257.2511 'Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Initial Value Paid by Third Parties'

shall include the financial information of the initial value paid by third parties as a part of accumulated depreciation of the assets (equipment) financed by third party used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2257.2512 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS’

The Account 2257.2512 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Initial Value Paid by Customers’ shall include the financial information of the initial value paid by the customers as a part of accumulated depreciation of the assets (equipment) financed by third party used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2257.2513 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY’

The Account 2257.2513 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Initial Value Paid by Company’ shall include the financial information of the initial value paid by the company as a part of accumulated depreciation of the assets (equipment) financed by third party used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2257.2514 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES’

The Account 2257.2514 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Overhaul, Renovation, and Other Upgrades’ shall include the financial information of the of accumulated depreciation of overhaul, renovation, upgrades and any other capitalized cost on the assets (equipment) financed by third parties used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2257.29 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: OTHER’

The Account 2257.29 ‘Accumulated Depreciation of Contribution and Grants, Gas Regulated Activity: Other’ shall include the financial information of accumulated depreciation of the Contribution and grants used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2257.9 ‘ACCUMULATED DEPRECIATION OF CONTRIBUTION AND GRANTS FOR NON-REGULATED ACTIVITY’

No changes

ACCOUNT 2260 ‘ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT’

ანგარიში 2260 “აკუმულირებული ცვეთა/ოფისის აღჭურვილობა” მოიცავს ფინანსურ ინფორმაციას საოფისე აღჭურვილობის აკუმულირებული ცვეთის შესახებ.

ანგარიში 2260 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2260.1 “აკუმულირებული ცვეთა/ოფისის აღჭურვილობა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2260.2 ‘Accumulated Depreciation of Office Equipment: Gas Regulated Activity’,

ანგარიში 2260.9 “აკუმულირებული ცვეთა/ოფისის აღჭურვილობა: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2260.1 ‘ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT: ELECTRICITY REGULATED ACTIVITY’

No changes for this account and its sub-accounts

ACCOUNT 2260.2 ‘ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT: GAS REGULATED ACTIVITY’

The Account 2260.2 ‘Accumulated Depreciation of Office Equipment: Gas Regulated Activity’ shall include the financial information of accumulated depreciation of the office equipment used for Gas regulated activity.

The Account 2260.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2260.21 ‘Accumulated Depreciation of Office Equipment, Gas Regulated Activity: [Reserve]’,

Account 2260.22 ‘Accumulated Depreciation of Office Equipment, Gas Regulated Activity: Transmission / Transportation’,

Account 2260.23 ‘Accumulated Depreciation of Office Equipment, Gas Regulated Activity: Distribution’,

Account 2260.24 ‘Accumulated Depreciation of Office Equipment, Gas Regulated Activity: Supply’,

Account 2260.25 ‘Accumulated Depreciation of Office Equipment, Gas Regulated Activity: Storage’,

Account 2260.29 ‘Accumulated Depreciation of Office Equipment, Gas Regulated Activity: Other’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2260.21 ‘ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: [RESERVE]’

The Account 2260.21 ‘Accumulated Depreciation of Office Equipment, Gas Regulated Activity: [Reserve]’ shall include the financial information of accumulated depreciation of the office equipment used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2260.22 ‘ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION’

The Account 2260.22 “Accumulated Depreciation of Office Equipment, Gas Regulated Activity: Transmission / Transportation” shall include the financial information of accumulated depreciation of the office equipment used for gas regulated activity of transmission / transportation.

The Account 2260.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2260.221 ‘Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Transmission / Transportation: Computers and Peripheral Equipment’,

Account 2260.222 'Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Transmission / Transportation: Communication Equipment and Devices',

Account 2260.229 'Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Transmission / Transportation: Other'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2260.221 'ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: COMPUTERS AND PERIPHERAL EQUIPMENT'

The Account 2260.221 "Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Transmission / Transportation: Computers and Peripheral Equipment" shall include the financial information of accumulated depreciation of the computers and peripheral equipment of the office (administration) used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2260.222 'ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: COMMUNICATION EQUIPMENT AND DEVICES'

The Account 2260.222 "Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Transmission / Transportation: Communication Equipment and Devices" shall include the financial information of accumulated depreciation of the communication equipment and devices of the office (administration) used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2260.229 'ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER'

The Account 2260.229 "Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Transmission / Transportation: Other" shall include the financial information of accumulated depreciation of other than stated above office (administration) equipment used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2260.23 'ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: DISTRIBUTION'

The Account 2260.23 'Accumulated Depreciation of Office Equipment, Gas Regulated Activity: Distribution' shall include the financial information of accumulated depreciation of the office equipment used for gas regulated activity of distribution network.

The Account 2260.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2260.231 'Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Distribution: Computers and Peripheral Equipment',

Account 2260.232 'Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Distribution: Communication Equipment and Devices',

Account 2260.239 'Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Distribution: Other'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2260.231 ‘ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: COMPUTERS AND PERIPHERAL EQUIPMENT’

The Account 2260.231 “Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Distribution: Computers and Peripheral Equipment” shall include the financial information of accumulated depreciation of the computers and peripheral equipment of the office (administration) used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2260.232 ‘ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: COMMUNICATION EQUIPMENT AND DEVICES’

The Account 2260.232 “Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Distribution: Communication Equipment and Devices” shall include the financial information of accumulated depreciation of the communication equipment and devices of the office (administration) used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2260.239 ‘ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER’

The Account 2260.239 “Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Distribution: Other” shall include the financial information of accumulated depreciation of other than stated above office (administration) equipment used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2260.24 ‘ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: SUPPLY’

The Account 2260.24 “Accumulated Depreciation of Office Equipment, Gas Regulated Activity: Supply” shall include the financial information of accumulated depreciation of the office equipment used for Gas regulated activity of distribution supply.

The Account 2260.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2260.241 ‘Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Supply: Computers and Peripheral Equipment’,

Account 2260.242 ‘Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Supply: Communication Equipment and Devices’,

Account 2260.249 ‘Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Supply: Other’

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2260.241 ‘ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: COMPUTERS AND PERIPHERAL EQUIPMENT’

The Account 2260.241 ‘Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Supply: Computers and Peripheral Equipment’ shall include the financial information of accumulated depreciation of the computers and peripheral equipment of the office (administration) used for Gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2260.242 'ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: COMMUNICATION EQUIPMENT AND DEVICES'

The Account 2260.242 'Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Supply: Communication Equipment and Devices' shall include the financial information of accumulated depreciation of the communication equipment and devices of the office (administration) used for Gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2260.249 'ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: OTHER'

The Account 2260.249 'Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Supply: Other' shall include the financial information of accumulated depreciation of other than stated above office (administration) equipment used for Gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2260.25 'ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: STORAGE'

The Account 2260.25 'Accumulated Depreciation of Office Equipment, Gas Regulated Activity: Storage' shall include the financial information of accumulated depreciation of the office equipment used for Gas regulated activity of distribution storage.

The Account 2260.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2260.251 'Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Storage: Computers and Peripheral Equipment',

Account 2260.252 'Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Storage: Communication Equipment and Devices',

Account 2260.259 'Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Storage: Other'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2260.251 'ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: COMPUTERS AND PERIPHERAL EQUIPMENT'

The Account 2260.251 Office Equipment, Gas Regulated Activity, Storage: Computers and Peripheral Equipment' shall include the financial information of accumulated depreciation of the computers and peripheral equipment of the office (administration) used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2260.252 'ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: COMMUNICATION EQUIPMENT AND DEVICES'

The Account 2260.252 'Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Storage: Communication Equipment and Devices' shall include the financial information of accumulated depreciation of the communication equipment and devices of the office (administration) used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2260.259 'ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: OTHER'

The Account 2260.259 'Accumulated Depreciation of Office Equipment, Gas Regulated Activity, Storage: Other' shall include the financial information of accumulated depreciation of other than stated above office (administration) equipment used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2260.29 'ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: OTHER'

The Account 2260.29 'Accumulated Depreciation of Office Equipment, Gas Regulated Activity: Other' shall include the financial information of accumulated depreciation of the office equipment used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2260.9 'ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT: NON-REGULATED ACTIVITY'

No changes

ACCOUNT 2270 'ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES'

ანგარიში 2270 "აკუმულირებული ცვეთა/ავეჯი და სხვა ინვენტარი" მოიცავს ფინანსურ ინფორმაციას ავეჯისა და სხვა ინვენტარის აკუმულირებული ცვეთის შესახებ.

ანგარიში 2270 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2270.1 "აკუმულირებული ცვეთა/ავეჯი და სხვა ინვენტარი: რეგულირებადი ელექტროენერგეტიკული საქმიანობა",

Account 2270.2 'Accumulated Depreciation of Furniture and Fixtures: Gas Regulated Activity',

ანგარიში 2270.9 "აკუმულირებული ცვეთა/ავეჯი და სხვა ინვენტარი: არარეგულირებადი საქმიანობა".

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2270.1 'ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES: ELECTRICITY REGULATED ACTIVITY'

No changes for this account and its sub-accounts

ACCOUNT 2270.2 'ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES: GAS REGULATED ACTIVITY'

The Account 2270.2 'Accumulated Depreciation of Furniture and Fixtures: Gas Regulated Activity' shall include the financial information of accumulated depreciation of the furniture and fixtures used for Gas regulated activity.

The Account 2270.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2270.21 'Accumulated Depreciation of Furniture and Fixtures, Gas Regulated Activity: [Reserve]',

Account 2270.22 'Accumulated Depreciation of Furniture and Fixtures, Gas Regulated Activity: Transmission',

Account 2270.23 'Accumulated Depreciation of Furniture and Fixtures, Gas Regulated Activity: Distribution',

Account 2270.24 'Accumulated Depreciation of Furniture and Fixtures, Gas Regulated Activity: Supply',

Account 2270.25 'Accumulated Depreciation of Furniture and Fixtures, Gas Regulated Activity: Storage',

Account 2270.29 'Accumulated Depreciation of Furniture and Fixtures, Gas Regulated Activity: Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2270.21 ‘ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: [RESERVE]’

The Account 2270.21 ‘Accumulated Depreciation of Furniture and Fixtures, Gas Regulated Activity: [Reserve]’ shall include the financial information of accumulated depreciation of the furniture and fixtures used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2270.22 ‘ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION’

The Account 2270.22 ‘Accumulated Depreciation of Furniture and Fixtures, Gas Regulated Activity: Transmission / Transportation’ shall include the financial information of accumulated depreciation of the furniture and fixtures used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2270.23 ‘ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: DISTRIBUTION’

The Account 2270.23 ‘Accumulated Depreciation of Furniture and Fixtures, Gas Regulated Activity: Distribution’ shall include the financial information of accumulated depreciation of the furniture and fixtures used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2270.24 ‘ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: SUPPLY’

The Account 2270.23 ‘Accumulated Depreciation of Furniture and Fixtures, Gas Regulated Activity: Supply’ shall include the financial information of accumulated depreciation of the furniture and fixtures used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2270.25 ‘ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: STORAGE’

The Account 2270.25 ‘Accumulated Depreciation of Furniture and Fixtures, Gas Regulated Activity: Storage’ shall include the financial information of accumulated depreciation of the furniture and fixtures used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2270.29 ‘ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: OTHER’

The Account 2270.29 ‘Accumulated Depreciation of Furniture and Fixtures, Gas Regulated Activity: Other’ shall include the financial information of accumulated depreciation of the furniture and fixtures used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2270.9 ‘ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES USED FOR NON-REGULATED ACTIVITY’

No changes for this account and its sub-accounts

ACCOUNT 2280 ‘ACCUMULATED DEPRECIATION OF VEHICLES’

ანგარიში 2280 “აკუმულირებული ცვეთა/სატრანსპორტო საშუალებები” მოიცავს ფინანსურ ინფორმაციას სატრანსპორტო საშუალებების აკუმულირებული ცვეთის შესახებ.

ანგარიში 2280 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2280.1 “აკუმულირებული ცვეთა/სატრანსპორტო საშუალებები: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2280.2 ‘Accumulated Depreciation of Vehicles: Gas Regulated Activity’,

ანგარიში 2280.9 “აკუმულირებული ცვეთა/სატრანსპორტო საშუალებები: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2280.1 ‘ACCUMULATED DEPRECIATION OF VEHICLES: ELECTRICITY REGULATED ACTIVITY’

No changes for this account and its sub-accounts

ACCOUNT 2280.2 ‘ACCUMULATED DEPRECIATION OF VEHICLES: GAS REGULATED ACTIVITY’

The Account 2280.2 ‘Accumulated Depreciation of Vehicles: Gas Regulated Activity’ shall include the financial information of accumulated depreciation of the vehicles used for gas regulated activity.

The Account 2280.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2280.21 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity: [Reserve]’,

Account 2280.22 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity: Transmission / Transportation’,

Account 2280.23 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity: Distribution’,

Account 2280.24 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity: Supply’,

Account 2280.25 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity: Storage’,

Account 2280.29 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity: Other’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2280.21 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY: [RESERVE]’

The Account 2280.21 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity: [Reserve]’ shall include the financial information of accumulated depreciation of the vehicles used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2280.22 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION’

The Account 2280.22 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity: Transmission / Transportation’ shall include the financial information of accumulated depreciation of the vehicles used for gas regulated activity of transmission / transportation.

The Account 2280.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2280.221 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: Passenger Vehicles’,

Account 2280.222 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: Trucks, Cranes, and other Heavy Vehicles’,

Account 2280.223 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: Mobile Laboratories and Other Special Vehicles’,

Account 2280.224 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: The Intelligent Pipeline Inspection Gauge (PIG)”

Account 2280.225 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: Pistons for Cleaning the Pipeline Cavity from Dry and Liquid Contamination”

Account 2280.226 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: Mobile Compression Station”

Account 2280.227 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: Mobile Welding Equipment”

Account 2280.229 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: Other’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2280.221 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: PASSENGER VEHICLES’

The Account 2280.221 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: Passenger Vehicles” shall include the financial information of accumulated depreciation of the passenger vehicles used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2280.222 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TRUCKS, CRANES, AND OTHER HEAVY VEHICLES’

The Account 2280.222 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: Trucks, Cranes, and other Heavy Vehicles” shall include the financial information of accumulated depreciation of the trucks, cranes, and other heavy vehicles used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2280.223 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MOBILE LABORATORIES AND OTHER SPECIAL VEHICLES’

The Account 2280.223 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: Mobile Laboratories and Other Special Vehicles” shall include the financial information of accumulated depreciation of the mobile laboratories and other special vehicles used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2280.224 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: THE INTELLIGENT PIPELINE INSPECTION GAUGE (PIG)’

The Account 2280.224 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: The Intelligent Pipeline Inspection Gauge (PIG)” shall include the financial information of accumulated depreciation of the intelligent pipeline inspection gauge (PIG) used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2280.225 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: PISTONS FOR CLEANING THE PIPELINE CAVITY FROM DRY AND LIQUID CONTAMINATION’

The Account 2280.225 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: Pistons for Cleaning the Pipeline Cavity from Dry and Liquid Contamination” shall include the financial information of accumulated depreciation of the pistons for cleaning the pipeline cavity from dry and liquid contamination used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2280.226 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MOBILE COMPRESSION STATION’

The Account 2280.226 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: Mobile Compression Station” shall include the financial information of accumulated depreciation of the mobile compression station used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2280.227 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MOBILE WELDING EQUIPMENT’

The Account 2280.227 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: Mobile Welding Equipment” shall include the financial information of accumulated depreciation of the mobile welding equipment used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2280.229 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER’

The Account 2280.229 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Transmission / Transportation: Other” shall include the financial information of accumulated depreciation of other than stated above vehicles used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2280.23 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY: DISTRIBUTION’

The Account 2280.23 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity: Distribution’ shall include the financial information of accumulated depreciation of the vehicles used for gas regulated activity of distribution network.

The Account 2280.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2280.231 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: Passenger Vehicles’,

Account 2280.232 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: Trucks, Cranes, and other Heavy Vehicles’,

Account 2280.233 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: Mobile Laboratories and Other Special Vehicles’,

Account 2280.234 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: The Intelligent Pipeline Inspection Gauge (PIG)”

Account 2280.235 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: Pistons for Cleaning the Pipeline Cavity from Dry and Liquid Contamination”

Account 2280.236 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: Mobile Compression Station”

Account 2280.237 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: Mobile Welding Equipment”

Account 2280.239 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: Other’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2280.231 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: PASSENGER VEHICLES’

The Account 2280.231 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: Passenger Vehicles” shall include the financial information of accumulated depreciation of the passenger vehicles used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2280.232 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: TRUCKS, CRANES, AND OTHER HEAVY VEHICLES’

The Account 2280.232 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: Trucks, Cranes, and other Heavy Vehicles” shall include the financial information of accumulated depreciation of the trucks, cranes, and other heavy vehicles used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2280.233 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: MOBILE LABORATORIES AND OTHER SPECIAL VEHICLES’

The Account 2280.233 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: Mobile Laboratories and Other Special Vehicles” shall include the financial information of accumulated depreciation of the mobile laboratories and other special vehicles used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2280.234 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: THE INTELLIGENT PIPELINE INSPECTION GAUGE (PIG)’

The Account 2280.234 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: The Intelligent Pipeline Inspection Gauge (PIG)” shall include the financial information of accumulated depreciation of the intelligent pipeline inspection gauge (PIG) used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2280.235 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: PISTONS FOR CLEANING THE PIPELINE CAVITY FROM DRY AND LIQUID CONTAMINATION’

The Account 2280.235 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: Pistons for Cleaning the Pipeline Cavity from Dry and Liquid Contamination” shall include the financial information of accumulated depreciation of the pistons for cleaning the pipeline cavity from dry and liquid contamination used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2280.236 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: MOBILE COMPRESSION STATION’

The Account 2280.236 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: Mobile Compression Station” shall include the financial information of accumulated depreciation of the mobile compression station used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2280.237 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: MOBILE WELDING EQUIPMENT’

The Account 2280.237 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: Mobile Welding Equipment” shall include the financial information of accumulated depreciation of the mobile welding equipment used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2280.239 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER’

The Account 2280.239 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Distribution: Other” shall include the financial information of accumulated depreciation of other than stated above vehicles used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2280.24 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY: SUPPLY’

The Account 2280.24 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity: Supply’ shall include the financial information of accumulated depreciation of the vehicles used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2280.25 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY: STORAGE’

The Account 2280.25 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity: Storage’ shall include the financial information of accumulated depreciation of the vehicles used for gas regulated activity of gas storage.

The Account 2280.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2280.251 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: Passenger Vehicles’,

Account 2280.252 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: Trucks, Cranes, and other Heavy Vehicles’,

Account 2280.253 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: Mobile Laboratories and Other Special Vehicles’,

Account 2280.254 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: The Intelligent Pipeline Inspection Gauge (PIG)”

Account 2280.255 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: Pistons for Cleaning the Pipeline Cavity from Dry and Liquid Contamination”

Account 2280.256 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: Mobile Compression Station”

Account 2280.257 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: Mobile Welding Equipment”

Account 2280.259 'Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2280.251 'ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: PASSENGER VEHICLES'

The Account 2280.251 "Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: Passenger Vehicles" shall include the financial information of accumulated depreciation of the passenger vehicles used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2280.252 'ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: TRUCKS, CRANES, AND OTHER HEAVY VEHICLES'

The Account 2280.252 "Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: Trucks, Cranes, and other Heavy Vehicles" shall include the financial information of accumulated depreciation of the trucks, cranes, and other heavy vehicles used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2280.253 'ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: MOBILE LABORATORIES AND OTHER SPECIAL VEHICLES'

The Account 2280.253 "Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: Mobile Laboratories and Other Special Vehicles" shall include the financial information of accumulated depreciation of the mobile laboratories and other special vehicles used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2280.254 'ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: THE INTELLIGENT PIPELINE INSPECTION GAUGE (PIG)'

The Account 2280.254 "Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: The Intelligent Pipeline Inspection Gauge (PIG)" shall include the financial information of accumulated depreciation of the intelligent pipeline inspection gauge (PIG) used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2280.255 'ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: PISTONS FOR CLEANING THE PIPELINE CAVITY FROM DRY AND LIQUID CONTAMINATION'

The Account 2280.255 "Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: Pistons for Cleaning the Pipeline Cavity from Dry and Liquid Contamination" shall include the financial information of accumulated depreciation of the pistons for cleaning the pipeline cavity from dry and liquid contamination used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2280.256 'ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: MOBILE COMPRESSION STATION'

The Account 2280.256 "Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: Mobile Compression Station" shall include the financial information of accumulated depreciation of the mobile compression station used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2280.257 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: MOBILE WELDING EQUIPMENT’

The Account 2280.257 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: Mobile Welding Equipment” shall include the financial information of accumulated depreciation of the mobile welding equipment used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2280.259 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY, STORAGE: OTHER’

The Account 2280.259 “Accumulated Depreciation of Vehicles, Gas Regulated Activity, Storage: Other” shall include the financial information of accumulated depreciation of other than stated above vehicles used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2280.29 ‘ACCUMULATED DEPRECIATION OF VEHICLES, GAS REGULATED ACTIVITY: OTHER’

The Account 2280.29 ‘Accumulated Depreciation of Vehicles, Gas Regulated Activity: Other’ shall include the financial information of accumulated depreciation of the vehicles used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2280.9 ‘ACCUMULATED DEPRECIATION OF VEHICLES USED FOR NON-REGULATED ACTIVITY’

No changes

ACCOUNT 2285 ‘ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION’

ანგარიში 2285 „აკუმულირებული ცვეთა / ინსტრუმენტები და სხვა ძირითადი საშუალებები ექსპლუატაციაში“ ინსტრუმენტები და სხვა ძირითადი საშუალებები ექსპლუატაციაში მოიცავს ფინანსურ ინფორმაციას ინსტრუმენტებისა და ექსპლუატაციაში მყოფი ძირითადი საშუალებების აკუმულირებული ცვეთის შესახებ.

ანგარიში 2285 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2285.1 „აკუმულირებული ცვეთა / ინსტრუმენტები და სხვა ძირითადი საშუალებები ექსპლუატაციაში, რეგულირებადი ელექტროენერგეტიკული საქმიანობა“,

Account 2285.2 ‘Accumulated Depreciation of Instruments and Other Long-Term Tangible Assets in Operation: Gas Regulated Activity’,

ანგარიში 2285.9 “აკუმულირებული ცვეთა/ინსტრუმენტები და სხვა ძირითადი საშუალებები ექსპლუატაციაში : არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2285.1 ‘ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION: ELECTRICITY REGULATED ACTIVITY’

No changes for this account and its sub-accounts

ACCOUNT 2285.2 'ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION: GAS REGULATED ACTIVITY'

The Account 2285.2 'Accumulated Depreciation of Instruments and Other Long-Term Tangible Assets in Operation: Gas Regulated Activity' shall include the financial information of accumulated depreciation of the instruments and other Long-Term tangible assets in operation used for gas regulated activity.

The Account 2285.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2285.21 'Accumulated Depreciation of Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: [Reserve]',

Account 2285.22 'Accumulated Depreciation of Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Transmission / Transportation',

Account 2285.23 'Accumulated Depreciation of Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Distribution',

Account 2285.24 'Accumulated Depreciation of Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Supply',

Account 2285.25 'Accumulated Depreciation of Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Storage',

Account 2285.29 'Accumulated Depreciation of Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2285.21 'ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 2285.21 'Accumulated Depreciation of Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: [Reserve]' shall include the financial information of accumulated depreciation of the instruments and other Long-Term tangible assets in operation used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2285.22 'ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 2285.22 'Accumulated Depreciation of Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of accumulated depreciation of the instruments and other Long-Term tangible assets in operation used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2285.23 'ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: DISTRIBUTION'

The Account 2285.23 'Accumulated Depreciation of Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Distribution' shall include the financial information of accumulated depreciation of the instruments and other Long-Term tangible assets in operation used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2285.24 ‘ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: SUPPLY’

The Account 2285.24 ‘Accumulated Depreciation of Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Supply’ shall include the financial information of accumulated depreciation of the instruments and other Long-Term tangible assets in operation used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2285.25 ‘ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: STORAGE’

The Account 2285.25 ‘Accumulated Depreciation of Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Storage’ shall include the financial information of accumulated depreciation of the instruments and other Long-Term tangible assets in operation used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2285.29 ‘ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: OTHER’

The Account 2285.29 ‘Accumulated Depreciation of Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Other’ shall include the financial information of accumulated depreciation of the instruments and other Long-Term tangible assets in operation used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2285.9 ‘ACCUMULATED DEPRECIATION OF INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION: NON-REGULATED ACTIVITY’

No changes

ACCOUNT 2290 ‘ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT’

ანგარიში 2290 “აკუმულირებული ცვეთა / იჯარით აღებული ქონების კეთილმოწყობა” მოიცავს ფინანსურ ინფორმაციას იჯარით აღებული ქონების კეთილმოწყობის აკუმულირებული ცვეთის შესახებ.

ანგარიში 2290 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2290.1 “აკუმულირებული ცვეთა / იჯარით აღებული ქონების კეთილმოწყობა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2290.2 ‘Accumulated Depreciation of Leasehold Improvement: Gas Regulated Activity’,

ანგარიში 2290.9 “აკუმულირებული ცვეთა / იჯარით აღებული ქონების კეთილმოწყობა: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2290.1 ‘ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT: ELECTRICITY REGULATED ACTIVITY’

No changes for this account and its sub-accounts

ACCOUNT 2290.2 'ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT: GAS REGULATED ACTIVITY'

The Account 2290.2 'Accumulated Depreciation of Leasehold Improvement: Gas Regulated Activity' shall include the financial information of accumulated depreciation of the leasehold improvement used for gas regulated activity.

The Account 2290.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2290.21 'Accumulated Depreciation of Leasehold Improvement, Gas Regulated Activity: [Reserve]',

Account 2290.22 'Accumulated Depreciation of Leasehold Improvement, Gas Regulated Activity: Transmission / Transportation',

Account 2290.23 'Accumulated Depreciation of Leasehold Improvement, Gas Regulated Activity: Distribution',

Account 2290.24 'Accumulated Depreciation of Leasehold Improvement, Gas Regulated Activity: Supply',

Account 2290.25 'Accumulated Depreciation of Leasehold Improvement, Gas Regulated Activity: Storage',

Account 2290.29 'Accumulated Depreciation of Leasehold Improvement, Gas Regulated Activity: Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2290.21 'ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 2290.21 'Accumulated Depreciation of Leasehold Improvement, Gas Regulated Activity: [Reserve]' shall include the financial information of accumulated depreciation of the leasehold improvement used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2290.22 'ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 2290.22 'Accumulated Depreciation of Leasehold Improvement, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of accumulated depreciation of the leasehold improvement used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2290.23 'ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: DISTRIBUTION'

The Account 2290.23 'Accumulated Depreciation of Leasehold Improvement, Gas Regulated Activity: Distribution' shall include the financial information of accumulated depreciation of the leasehold improvement used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2290.24 'ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: SUPPLY'

The Account 2290.24 'Accumulated Depreciation of Leasehold Improvement, Gas Regulated Activity: Supply' shall include the financial information of accumulated depreciation of the leasehold improvement used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2290.25 ‘ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: STORAGE’

The Account 2290.25 ‘Accumulated Depreciation of Leasehold Improvement, Gas Regulated Activity: Storage’ shall include the financial information of accumulated depreciation of the leasehold improvement used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2290.29 ‘ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: OTHER’

The Account 2290.29 ‘Accumulated Depreciation of Leasehold Improvement, Gas Regulated Activity: Other’ shall include the financial information of accumulated depreciation of the leasehold improvement used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2290.9 ‘ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT: NON-REGULATED ACTIVITY’

No changes

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