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GEORGIA

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 7000-7399

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
FA	Fixed Assets
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 (HIPP March 2010-August 2013) and its Hydro Power and Energy Planning Project (HPEP starting September 2013) provided guidance to 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 develop 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 7000 – 7399.

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 7000 – 7399

7100.1401	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY): OPERATION
7100.14011	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), OPERATION: PERSONNEL
7100.14012	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), OPERATION: MATERIALS
7100.14013	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), OPERATION: OUTSOURCE
7100.14014	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), OPERATION: UTILITIES
7100.14015	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), OPERATION: OPERATING LEASE
7100.14018	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), OPERATION: DEPRECIATION
7100.14019	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), OPERATION: OTHER
7100.1402	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY): MAINTENANCE
7100.14021	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), MAINTENANCE: PERSONNEL
7100.14022	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), MAINTENANCE: MATERIALS
7100.14023	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), MAINTENANCE: OUTSOURCE
7100.14024	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), MAINTENANCE: UTILITIES
7100.14025	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), MAINTENANCE: OPERATING LEASE
7100.14028	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), MAINTENANCE: DEPRECIATION
7100.14029	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), MAINTENANCE: OTHER
7100.1403	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY): ELECTRICITY LOSSES
7100.1409	COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY): OTHER
7100.141	აქტიური ენერჯის მიწოდების ღირებულება
7100.1411	აქტიური ენერჯის შესყიდვის ღირებულება
7100.1412	საოპერაციო და მოვლა, შენახვა, მიმდინარე რემონტის ხარჯი
7100.14121	საოპერაციო და მოვლა, შენახვა, მიმდინარე რემონტის ხარჯი: განაწილება (მიწოდება), სახელფასო ხარჯი
7100.14122	საოპერაციო და მოვლა, შენახვა, მიმდინარე რემონტის ხარჯი: განაწილება (მიწოდება), მასალების ხარჯი
7100.14123	მოწვეულ კონტრაქტებზე გაწეული საოპერაციო და მოვლა, შენახვა, მიმდინარე რემონტის ხარჯი: განაწილება (მიწოდება)
7100.14124	საოპერაციო და მოვლა, შენახვა, მიმდინარე რემონტის ხარჯი: განაწილება (მიწოდება), მოხმარებული ელექტროენერჯის და და სხვა კომუნალური მომსახურებები დანახარჯები
7100.14125	საოპერაციო და მოვლა, შენახვა, მიმდინარე რემონტის ხარჯი: განაწილება (მიწოდება), საოპერაციო იჯარის ხარჯი
7100.14128	ცვეთა, განაწილება (მიწოდება), ძირითადი საშუალებები ექსპლუატაციაში,
7100.14129	სხვა საოპერაციო და მოვლა, შენახვა, მიმდინარე რემონტის ხარჯი: განაწილება

	(მიწოდება)
7100.1413	აქტიური ენერჯის დანაკარგების ხარჯი
7100.1419	აქტიური ენერჯის დანაკარგები, სხვა ხარჯი
7100.2	COST OF SERVICES: GAS REGULATED ACTIVITY
7100.21	COST OF SERVICES, GAS REGULATED ACTIVITY: [RESERVE]
7100.22	COST OF SERVICES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSFORMATION
7100.221	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION: MORE THAN 2.5 MPA
7100.2211	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA: OPERATION
7100.22111	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA, OPERATION: PERSONNEL
7100.22112	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA, OPERATION: MATERIALS
7100.22113	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA, OPERATION: OUTSOURCE
7100.22114	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA, OPERATION: UTILITIES
7100.22115	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA, OPERATION: OPERATING LEASE
7100.22118	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA, OPERATION: DEPRECIATION
7100.22119	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA, OPERATION: OTHER
7100.2212	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA: MAINTENANCE
7100.22121	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA, MAINTENANCE: PERSONNEL
7100.22122	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA, MAINTENANCE: MATERIALS
7100.22123	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA, MAINTENANCE: OUTSOURCE
7100.22124	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA, MAINTENANCE: UTILITIES
7100.22125	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA, MAINTENANCE: OPERATING LEASE
7100.22128	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA, MAINTENANCE: DEPRECIATION
7100.22129	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA, MAINTENANCE: OTHER
7100.2213	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA: GAS LOSSES
7100.2219	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, MORE THAN 2.5 MPA: OTHER
7100.222	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION: 1.2 – 2.5 MPA
7100.2221	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA: OPERATION
7100.22211	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA, OPERATION: PERSONNEL
7100.22212	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA, OPERATION: MATERIALS
7100.22213	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA, OPERATION: OUTSOURCE
7100.22214	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA, OPERATION: UTILITIES
7100.22215	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION /

	TRANSFORMATION, 1.2 – 2.5 MPA, OPERATION: OPERATING LEASE
7100.22218	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA, OPERATION: DEPRECIATION
7100.22219	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA, OPERATION: OTHER
7100.2222	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA: MAINTENANCE
7100.22221	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA, MAINTENANCE: PERSONNEL
7100.22222	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA, MAINTENANCE: MATERIALS
7100.22223	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA, MAINTENANCE: OUTSOURCE
7100.22224	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA, MAINTENANCE: UTILITIES
7100.22225	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA, MAINTENANCE: OPERATING LEASE
7100.22228	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA, MAINTENANCE: DEPRECIATION
7100.22229	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA, MAINTENANCE: OTHER
7100.2223	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA: GAS LOSSES
7100.2229	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, 1.2 – 2.5 MPA: OTHER
7100.223	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION: LESS THAN 1.2 MPA
7100.2231	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA: OPERATION
7100.22311	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA, OPERATION: PERSONNEL
7100.22312	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA, OPERATION: MATERIALS
7100.22313	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA, OPERATION: OUTSOURCE
7100.22314	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA, OPERATION: UTILITIES
7100.22315	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA, OPERATION: OPERATING LEASE
7100.22318	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA, OPERATION: DEPRECIATION
7100.22319	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA, OPERATION: OTHER
7100.2232	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA: MAINTENANCE
7100.22321	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA, MAINTENANCE: PERSONNEL
7100.22322	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA, MAINTENANCE: MATERIALS
7100.22323	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA, MAINTENANCE: OUTSOURCE
7100.22324	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA, MAINTENANCE: UTILITIES
7100.22325	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA, MAINTENANCE: OPERATING LEASE
7100.22328	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA, MAINTENANCE: DEPRECIATION
7100.22329	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA, MAINTENANCE: OTHER

7100.2233	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA: GAS LOSSES
7100.2239	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION, LESS THAN 1.2 MPA: OTHER
7100.228	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION: TECHNICAL SERVICES
7100.229	COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSFORMATION: OTHER
7100.23	COST OF SERVICES, GAS REGULATED ACTIVITY: DISTRIBUTION
7100.231	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA
7100.2311	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OPERATION
7100.23111	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, OPERATION: PERSONNEL
7100.23112	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, OPERATION: MATERIALS
7100.23113	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, OPERATION: OUTSOURCE
7100.23114	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, OPERATION: UTILITIES
7100.23115	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, OPERATION: OPERATING LEASE
7100.23118	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, OPERATION: DEPRECIATION
7100.23119	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, OPERATION: OTHER
7100.2312	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: MAINTENANCE
7100.23121	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, MAINTENANCE: PERSONNEL
7100.23122	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, MAINTENANCE: MATERIALS
7100.23123	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, MAINTENANCE: OUTSOURCE
7100.23124	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, MAINTENANCE: UTILITIES
7100.23125	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, MAINTENANCE: OPERATING LEASE
7100.23128	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, MAINTENANCE: DEPRECIATION
7100.23129	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, MAINTENANCE: OTHER
7100.2313	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: GAS LOSSES
7100.2319	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OTHER
7100.232	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA
7100.2321	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OPERATION
7100.23211	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, OPERATION: PERSONNEL
7100.23212	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, OPERATION: MATERIALS
7100.23213	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, OPERATION: OUTSOURCE
7100.23214	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, OPERATION: UTILITIES

7100.23215	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, OPERATION: OPERATING LEASE
7100.23218	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, OPERATION: DEPRECIATION
7100.23219	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, OPERATION: OTHER
7100.2322	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: MAINTENANCE
7100.23221	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, MAINTENANCE: PERSONNEL
7100.23222	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, MAINTENANCE: MATERIALS
7100.23223	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, MAINTENANCE: OUTSOURCE
7100.23224	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, MAINTENANCE: UTILITIES
7100.23225	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, MAINTENANCE: OPERATING LEASE
7100.23228	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, MAINTENANCE: DEPRECIATION
7100.23229	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, MAINTENANCE: OTHER
7100.2323	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: GAS LOSSES
7100.2329	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OTHER
7100.233	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA
7100.2331	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OPERATION
7100.23311	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, OPERATION: PERSONNEL
7100.23312	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, OPERATION: MATERIALS
7100.23313	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, OPERATION: OUTSOURCE
7100.23314	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, OPERATION: UTILITIES
7100.23315	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, OPERATION: OPERATING LEASE
7100.23318	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, OPERATION: DEPRECIATION
7100.23319	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, OPERATION: OTHER
7100.2332	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: MAINTENANCE
7100.23321	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, MAINTENANCE: PERSONNEL
7100.23322	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, MAINTENANCE: MATERIALS
7100.23323	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, MAINTENANCE: OUTSOURCE
7100.23324	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, MAINTENANCE: UTILITIES
7100.23325	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, MAINTENANCE: OPERATING LEASE
7100.23328	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, MAINTENANCE: DEPRECIATION
7100.23329	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN

	0.005 MPA, MAINTENANCE: OTHER
7100.2333	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: GAS LOSSES
7100.2339	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OTHER
7100.234	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION: CONNECTION
7100.2341	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION: OPERATION
7100.23411	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION, OPERATION: PERSONNEL
7100.23412	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION, OPERATION: MATERIALS
7100.23413	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION, OPERATION: OUTSOURCE
7100.23414	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION, OPERATION: UTILITIES
7100.23415	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION, OPERATION: OPERATING LEASE
7100.23418	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION, OPERATION: DEPRECIATION
7100.23419	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION, OPERATION: OTHER
7100.2342	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION: MAINTENANCE
7100.23421	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION, MAINTENANCE: PERSONNEL
7100.23422	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION, MAINTENANCE: MATERIALS
7100.23423	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION, MAINTENANCE: OUTSOURCE
7100.23424	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION, MAINTENANCE: UTILITIES
7100.23425	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION, MAINTENANCE: OPERATING LEASE
7100.23428	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION, MAINTENANCE: DEPRECIATION
7100.23429	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION, MAINTENANCE: OTHER
7100.2343	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION: GAS LOSSES
7100.2349	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION: OTHER
7100.238	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
7100.239	COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER
7100.24	COST OF SERVICES, GAS REGULATED ACTIVITY: SUPPLY
7100.2401	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY: OPERATION
7100.24011	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, OPERATION: PERSONNEL
7100.24012	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, OPERATION: MATERIALS
7100.24013	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, OPERATION: OUTSOURCE
7100.24014	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, OPERATION: UTILITIES
7100.24015	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, OPERATION: OPERATING LEASE
7100.24018	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, OPERATION:

	DEPRECIATION
7100.24019	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, OPERATION: OTHER
7100.2402	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY: MAINTENANCE
7100.24021	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, MAINTENANCE: PERSONNEL
7100.24022	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, MAINTENANCE: MATERIALS
7100.24023	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, MAINTENANCE: OUTSOURCE
7100.24024	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, MAINTENANCE: UTILITIES
7100.24025	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, MAINTENANCE: OPERATING LEASE
7100.24028	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, MAINTENANCE: DEPRECIATION
7100.24029	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, MAINTENANCE: OTHER
7100.2403	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY: GAS LOSSES
7100.2409	COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY: OTHER
7100.250	COST OF SERVICES, GAS REGULATED ACTIVITY: STORAGE
7100.2501	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE: OPERATION
7100.25011	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, OPERATION: PERSONNEL
7100.25012	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, OPERATION: MATERIALS
7100.25013	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, OPERATION: OUTSOURCE
7100.25014	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, OPERATION: UTILITIES
7100.25015	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, OPERATION: OPERATING LEASE
7100.25018	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, OPERATION: DEPRECIATION
7100.25019	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, OPERATION: OTHER
7100.2502	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE: MAINTENANCE
7100.25021	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, MAINTENANCE: PERSONNEL
7100.25022	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, MAINTENANCE: MATERIALS
7100.25023	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, MAINTENANCE: OUTSOURCE
7100.25024	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, MAINTENANCE: UTILITIES
7100.25025	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, MAINTENANCE: OPERATING LEASE
7100.25028	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, MAINTENANCE: DEPRECIATION
7100.25029	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, MAINTENANCE: OTHER
7100.2503	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE: GAS LOSSES
7100.2509	COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE: OTHER
7100.29	COST OF SERVICES, GAS REGULATED ACTIVITY: OTHER
7100.9	COST OF PRODUCTION (SERVICES): NON-REGULATED ACTIVITY

2.0 INSTRUCTIONS ON APPLICATION OF REGULATORY CHART OF ACCOUNT, ACCOUNTS 7000 – 7399

ACCOUNT 7000 'OPERATING EXPENSES'

No changes

ACCOUNT 7100 'COST OF PRODUCTS SOLD (GOODS-PRODUCING AND SERVICES INDUSTRIES)'

ანგარიში 7100 “რეალიზებული პროდუქციის თვითღირებულება (პროდუქციის მწარმოებელ და მომსახურების სფეროს საწარმოებისათვის)” მოიცავს ფინანსურ ინფორმაციას სატარიფო რეგულირების პერიოდში განხორციელებული საქმიანობის შედეგად რეალიზებული პროდუქტის ან გაწეული მომსახურების შესახებ.

ანგარიში 7100 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 7100.1 “წარმოების (მომსახურების) ღირებულება: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

[Account 7100.2 'Cost of Services: Gas Regulated Activity'](#),

[Account 7100.9 'Cost of Production \(Service\): Non-Regulated Activity'](#),

ანგარიში 7110 “ძირითადი მასალების დანახარჯები/შემენა”,

ანგარიში 7120 “პირდაპირი ხელფასი”,

ანგარიში 7130 “სოციალური დანარიცხები პირდაპირ ხელფასზე”,

ანგარიში 7140 “დამხმარე მასალების დანახარჯები/შემენა”

ანგარიში 7150 “არაპირდაპირი ხელფასი”,

ანგარიში 7160 “სოციალური დანარიცხები არაპირდაპირ ხელფასზე”,

ანგარიში 7170 “ცვეთა და ამორტიზაცია”,

ანგარიში 7180 “რემონტის დანახარჯები”,

ანგარიში 7185 “სასაქონლო-მატერიალური მარაგის კორექტირება”,

ანგარიში 7190 “სხვა საოპერაციო ხარჯები”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 7100.1 'COST OF PRODUCTION (SERVICE) OF ELECTRICITY REGULATED ACTIVITY'

No changes

ACCOUNT 7100.11 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY: DISPATCH'

No changes for this account and its sub-accounts

ACCOUNT 7100.12 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY: TRANSMISSION'

No changes for this account and its sub-accounts

ACCOUNT 7100.13 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (NETWORK)'

No changes for this account and its sub-accounts

ACCOUNT 7100.14 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (SUPPLY)'

The Account 7100.14 'Cost of Services, Electricity Regulated Activity: Distribution (Supply)' shall include the financial information of the cost accounted for distribution supply as a result of electricity regulated ordinary operating activity during the tariff regulated period.

The Account 7100.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.1401 'Cost of Services, Electricity Regulated Activity, Distribution (Supply): Operation',

Account 7100.1402 'Cost of Services, Electricity Regulated Activity, Distribution (Supply): Maintenance',

Account 7100.1403 'Cost of Services, Electricity Regulated Activity, Distribution (Supply): Cost of Electricity Losses',

Account 7100.1409 'Cost of Services, Electricity Regulated Activity, Distribution (Supply): Other'

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

ACCOUNT 7100.1401 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY): OPERATION'

The Account 7100.1401 'Cost of Services, Electricity Regulated Activity, Distribution (Supply): Operation' shall include the financial information of the cost accounted for distribution supply operation, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

The Account 7100.1401 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.14011 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Operation: Personnel',

Account 7100.14012 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Operation: Materials',

Account 7100.14013 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Operation: Outsource',

Account 7100.14014 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Operation: Utilities',

Account 7100.14015 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Operation: Operating Lease',

Account 7100.14018 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Operation: Depreciation Cost of the Assets',

Account 7100.14019 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Operation: Other'

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

ACCOUNT 7100.14011 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), OPERATION: PERSONNEL'

The Account 7100.14011 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Operation: Personnel' shall include the financial information of the cost of personnel accounted for distribution supply operation, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.14012 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), OPERATION: MATERIALS'

The Account 7100.14012 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Operation: Materials' shall include the financial information of the cost of materials accounted for distribution supply operation, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.14013 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), OPERATION: OUTSOURCE'

The Account 7100.14013 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Operation: Outsource', shall include the financial information of the cost of outsource accounted for distribution supply operation, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.14014 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), OPERATION: UTILITIES'

The Account 7100.14014 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Operation: Utilities' shall include the financial information of the cost of utilities accounted for distribution supply operation, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.14015 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), OPERATION: OPERATING LEASE'

The Account 7100.14015 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Operation: Operating Lease' shall include the financial information of the cost of operating lease accounted for distribution supply operation, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.14018 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), OPERATION: DEPRECIATION COST OF THE ASSETS'

The Account 7100.14018 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Operation: Depreciation Cost of the Assets' shall include the financial information of the cost of depreciation accounted for distribution supply operation, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.14019 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), OPERATION: OTHER'

The Account 7100.14019 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Operation: Other' shall include the financial information of the electricity regulated cost of other than stated above services accounted for distribution supply operation, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.1402 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY): MAINTENANCE'

The Account 7100.1402 'Cost of Services, Electricity Regulated Activity, Distribution (Supply): Maintenance' shall include the financial information of the cost accounted for distribution supply maintenance, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

The Account 7100.1402 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.14021 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Maintenance: Personnel',

Account 7100.14022 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Maintenance: Materials',

Account 7100.14023 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Maintenance: Outsource',

Account 7100.14024 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Maintenance: Utilities',

Account 7100.14025 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Maintenance: Operating Lease',

Account 7100.14028 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Maintenance: Depreciation Cost of the Assets',

Account 7100.14029 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Maintenance: Other'

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

ACCOUNT 7100.14021 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), MAINTENANCE: PERSONNEL'

The Account 7100.14021 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Maintenance: Personnel' shall include the financial information of the cost of personnel accounted for distribution supply maintenance, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.14022 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), MAINTENANCE: MATERIALS'

The Account 7100.14022 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Maintenance: Materials' shall include the financial information of the cost of materials accounted for distribution supply maintenance, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.14023 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), MAINTENANCE: OUTSOURCE'

The Account 7100.14023 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Maintenance: Outsource', shall include the financial information of the cost of outsource accounted for distribution supply maintenance, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.14024 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), MAINTENANCE: UTILITIES'

The Account 7100.14024 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Maintenance: Utilities' shall include the financial information of the cost of utilities accounted for distribution supply maintenance, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.14025 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), MAINTENANCE: OPERATING LEASE'

The Account 7100.14025 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Maintenance: Operating Lease' shall include the financial information of the cost of operating lease accounted for distribution supply maintenance, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.14028 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), MAINTENANCE: DEPRECIATION COST OF THE ASSETS'

The Account 7100.14028 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Maintenance: Depreciation Cost of the Assets' shall include the financial information of the cost of depreciation accounted for distribution supply maintenance, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.14029 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY), MAINTENANCE: OTHER'

The Account 7100.14029 'Cost of Services, Electricity Regulated Activity, Distribution (Supply), Maintenance: Other' shall include the financial information of the electricity regulated cost of other than stated above services accounted for distribution supply maintenance, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.1403 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY): ELECTRICITY LOSSES'

The Account 7100.1403 'Cost of Services, Electricity Regulated Activity, Distribution (Supply): Electricity Losses' shall include the financial information of the cost of electricity losses accounted for distribution supply, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.1409 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY): OTHER'

The Account 7100.1409 'Cost of Services, Electricity Regulated Activity, Distribution (Supply): Other' shall include the financial information of the cost of other than stated above services accounted for distribution supply, as a result of electricity regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

~~ACCOUNT 7100.141~~

This account and its sub-accounts were deleted

ACCOUNT 7100.15 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY: GENERATION'

No changes for this account and its sub-accounts

ACCOUNT 7100.19 'COST OF SERVICES, ELECTRICITY REGULATED ACTIVITY: OTHER'

No changes for this account and its sub-accounts

ACCOUNT 7100.2 'COST OF SERVICES: GAS REGULATED ACTIVITY'

The Account 7100.2 'Cost of Services: Gas Regulated Activity' shall include the financial information of the Gas regulated cost of gas services as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.21 'Cost of Services, Gas Regulated Activity: [Reserve]',

Account 7100.22 'Cost of Services, Gas Regulated Activity: Transmission / Transportation',

Account 7100.23 'Cost of Services, Gas Regulated Activity: Distribution',

Account 7100.24 'Cost of Services, Gas Regulated Activity: Supply',

Account 7100.25 'Cost of Services, Gas Regulated Activity: Storage',

Account 7100.29 'Cost of Services, Gas Regulated Activity: Other'.

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

ACCOUNT 7100.21 'COST OF SERVICES, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 7100.21 'Cost of Services, Gas Regulated Activity: [Reserve]' shall include the financial information of the cost of a gas service as a result of gas regulated ordinary operating activity during the tariff regulated period.

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 7100.22 'COST OF SERVICES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSFORMATION'

The Account 7100.22 'Cost of Services, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of the cost accounted for transmission / transportation as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.221 'Cost of Services, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa',

Account 7100.222 'Cost of Services, Gas Regulated Activity, Transmission / Transportation: 1.2 – 2.5 MPa',

Account 7100.223 'Cost of Services, Gas Regulated Activity, Transmission / Transportation: less than 1.2 MPa',

Account 7100.228 'Cost of Services, Gas Regulated Activity, Transmission / Transportation: Technical Services',

Account 7100.229 'Cost of Services, Gas Regulated Activity: Transmission / Transportation Activities, Other'

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

ACCOUNT 7100.221 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA'

The Account 7100.221 'Cost of Services, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa' shall include the financial information of the cost accounted for transmission / transportation related to more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.221 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.2211 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Operation',

Account 7100.2212 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Maintenance',

Account 7100.2213 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Cost of Gas Losses',

Account 7100.2219 'Cost of Services, 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 7100.2211 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OPERATION'

The Account 7100.2211 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa: Operation' shall include the financial information of the cost accounted for transmission / transportation related to operation of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2211 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.22111 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Operation: Personnel',

Account 7100.22112 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Operation: Materials',

Account 7100.22113 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Operation: Outsource',

Account 7100.22114 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Operation: Utilities',

Account 7100.22115 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Operation: Operating Lease',

Account 7100.22118 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Operation: Depreciation Cost of the Assets',

Account 7100.22119 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Operation: Other'

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

ACCOUNT 7100.22111 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, OPERATION: PERSONNEL'

The Account 7100.22111 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Operation: Personnel' shall include the financial information of the cost of personnel accounted for transmission / transportation related to operation of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22112 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, OPERATION: MATERIALS'

The Account 7100.22112 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Operation: Materials' shall include the financial information of the cost of materials accounted for transmission / transportation related to operation of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22113 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, OPERATION: OUTSOURCE'

The Account 7100.22113 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Operation: Outsource', shall include the financial information of the cost of outsource accounted for transmission / transportation related to operation of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22114 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, OPERATION: UTILITIES'

The Account 7100.22114 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Operation: Utilities' shall include the financial information of the cost of utilities accounted for transmission / transportation related to operation of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22115 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, OPERATION: OPERATING LEASE'

The Account 7100.22115 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Operation: Operating Lease' shall include the financial information of the cost of operating lease accounted for transmission / transportation related to operation of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22118 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, OPERATION: DEPRECIATION COST OF THE ASSETS'

The Account 7100.22118 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Operation: Depreciation Cost of the Assets' shall include the financial information of the cost of depreciation accounted for transmission / transportation related to operation of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22119 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, OPERATION: OTHER'

The Account 7100.22119 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Operation: Other' shall include the financial information of the gas regulated cost of other than stated above services accounted for transmission / transportation related to operation of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2212 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: MAINTENANCE'

The Account 7100.2212 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa: Maintenance' shall include the financial information of the cost accounted for transmission / transportation related to maintenance of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2212 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.22121 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Maintenance: Personnel',

Account 7100.22122 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Maintenance: Materials',

Account 7100.22123 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Maintenance: Outsource',

Account 7100.22124 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Maintenance: Utilities',

Account 7100.22125 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Maintenance: Operating Lease',

Account 7100.22128 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Maintenance: Depreciation Cost of the Assets',

Account 7100.22129 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Maintenance: Other'

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

ACCOUNT 7100.22121 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, MAINTENANCE: PERSONNEL'

The Account 7100.22121 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Maintenance: Personnel' shall include the financial information of the cost of personnel accounted for transmission / transportation related to maintenance of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22122 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, MAINTENANCE: MATERIALS'

The Account 7100.22122 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Maintenance: Materials' shall include the financial information of the cost of materials accounted for transmission / transportation related to maintenance of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22123 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, MAINTENANCE: OUTSOURCE'

The Account 7100.22123 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Maintenance: Outsource', shall include the financial information of the cost of outsource accounted for transmission / transportation related to maintenance of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22124 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, MAINTENANCE: UTILITIES'

The Account 7100.22124 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Maintenance: Utilities' shall include the financial information of the cost of utilities accounted for transmission / transportation related to maintenance of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22125 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, MAINTENANCE: OPERATING LEASE'

The Account 7100.22125 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Maintenance: Operating Lease' shall include the financial information of the cost of operating lease accounted for transmission / transportation related to maintenance of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22128 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, MAINTENANCE: DEPRECIATION COST OF THE ASSETS'

The Account 7100.22128 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Maintenance: Depreciation Cost of the Assets' shall include the financial information of the cost of depreciation accounted for transmission / transportation related to maintenance of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22129 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, MAINTENANCE: OTHER'

The Account 7100.22129 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 Mpa, Maintenance: Other' shall include the financial information of the gas regulated cost of other than stated above services accounted for transmission / transportation related to maintenance of more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2213 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: COST OF GAS LOSSES'

The Account 7100.2213 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Cost of Gas Losses' shall include the financial information of the cost of services on gas losses accounted for transmission / transportation related to more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2219 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OTHER'

The Account 7100.2219 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other' shall include the financial information of the gas regulated cost of other than stated above services for Transmission / Transportation related to more than 2.5 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.222 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA'

The Account 7100.222 'Cost of Services, Gas Regulated Activity, Transmission / Transportation: 1.2 – 2.5 MPA' shall include the financial information of the cost accounted for transmission / transportation related to 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.222 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.2221 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA: Operation',

Account 7100.2222 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA: Maintenance',

Account 7100.2223 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA: Cost of Gas Losses',

Account 7100.2229 'Cost of Services, 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 7100.2221 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OPERATION'

The Account 7100.2221 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA: Operation' shall include the financial information of the cost accounted for transmission / transportation related to operation of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2221 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.22211 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Operation: Personnel',

Account 7100.22212 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Operation: Materials',

Account 7100.22213 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Operation: Outsource',

Account 7100.22214 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Operation: Utilities',

Account 7100.22215 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Operation: Operating Lease',

Account 7100.22218 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Operation: Depreciation Cost of the Assets',

Account 7100.22219 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Operation: Other'

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

ACCOUNT 7100.22211 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, OPERATION: PERSONNEL'

The Account 7100.22211 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Operation: Personnel' shall include the financial information of the cost of personnel accounted for transmission / transportation related to operation of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22212 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, OPERATION: MATERIALS'

The Account 7100.22212 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Operation: Materials' shall include the financial information of the cost of materials accounted for transmission / transportation related to operation of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22213 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, OPERATION: OUTSOURCE',

The Account 7100.22213 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Operation: Outsource' shall include the financial information of the cost of outsource accounted for transmission / transportation related to operation of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22214 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, OPERATION: UTILITIES'

The Account 7100.22214 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Operation: Utilities' shall include the financial information of the cost of utilities accounted for transmission / transportation related to operation of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22215 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, OPERATION: OPERATING LEASE'

The Account 7100.22215 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Operation: Operating Lease' shall include the financial information of the cost of operating lease accounted for transmission / transportation related to operation of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22218 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, OPERATION: DEPRECIATION COST OF THE ASSETS'

The Account 7100.22218 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Operation: Depreciation Cost of the Assets' shall include the financial information of the cost of depreciation accounted for transmission / transportation related to operation of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22219 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, OPERATION: OTHER'

The Account 7100.22219 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Operation: Other' shall include the financial information of the gas regulated cost of other than stated above services accounted for transmission / transportation related to operation of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2222 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: MAINTENANCE'

The Account 7100.2222 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA: Maintenance' shall include the financial information of the cost accounted for transmission / transportation related to maintenance of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2222 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.22221 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Maintenance: Personnel',

Account 7100.22222 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Maintenance: Materials',

Account 7100.22223 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Maintenance: Outsource',

Account 7100.22224 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Maintenance: Utilities',

Account 7100.22225 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Maintenance: Operating Lease',

Account 7100.22228 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Maintenance: Depreciation Cost of the Assets',

Account 7100.22229 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Maintenance: Other'

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

ACCOUNT 7100.22221 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, MAINTENANCE: PERSONNEL'

The Account 7100.22221 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Maintenance: Personnel' shall include the financial information of the cost of personnel accounted for transmission / transportation related to maintenance of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22222 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, MAINTENANCE: MATERIALS'

The Account 7100.22222 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Maintenance: Materials' shall include the financial information of the cost of materials accounted for transmission / transportation related to maintenance of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22223 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, MAINTENANCE: OUTSOURCE'

The Account 7100.22223 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Maintenance: Outsource', shall include the financial information of the cost of outsource accounted for transmission / transportation related to maintenance of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22224 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, MAINTENANCE: UTILITIES'

The Account 7100.22224 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Maintenance: Utilities' shall include the financial information of the cost of utilities accounted for transmission / transportation related to maintenance of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22225 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, MAINTENANCE: OPERATING LEASE'

The Account 7100.22225 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Maintenance: Operating Lease' shall include the financial information of the cost of operating lease accounted for transmission / transportation related to maintenance of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22228 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, MAINTENANCE: DEPRECIATION COST OF THE ASSETS'

The Account 7100.22228 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Maintenance: Depreciation Cost of the Assets' shall include the financial information of the cost of depreciation accounted for transmission / transportation related to maintenance of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22229 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, MAINTENANCE: OTHER'

The Account 7100.22229 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA, Maintenance: Other' shall include the financial information of the gas regulated cost of other than stated above services accounted for transmission / transportation related to maintenance of 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2223 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: COST OF GAS LOSSES'

The Account 7100.2223 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA: Cost of Gas Losses' shall include the financial information of the cost of services on gas losses accounted for transmission / transportation related to 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2229 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OTHER'

The Account 7100.2229 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPA: Other' shall include the financial information of the gas regulated cost of other than stated above services for Transmission / Transportation related to 1.2 – 2.5 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.223 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA'

The Account 7100.223 'Cost of Services, Gas Regulated Activity, Transmission / Transportation: less than 1.2 MPa' shall include the financial information of the cost accounted for transmission / transportation related to less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.223 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.2231 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Operation',

Account 7100.2232 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Maintenance',

Account 7100.2233 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Cost of Gas Losses',

Account 7100.2239 'Cost of Services, 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 7100.2231 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OPERATION'

The Account 7100.2231 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Operation' shall include the financial information of the cost accounted for transmission / transportation related to operation of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2231 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.22311 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Operation: Personnel',

Account 7100.22312 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Operation: Materials',

Account 7100.22313 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Operation: Outsource',

Account 7100.22314 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Operation: Utilities',

Account 7100.22315 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Operation: Operating Lease',

Account 7100.22318 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Operation: Depreciation Cost of the Assets',

Account 7100.22319 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Operation: Other'

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

ACCOUNT 7100.22311 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, OPERATION: PERSONNEL'

The Account 7100.22311 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Operation: Personnel' shall include the financial information of the cost of personnel accounted for transmission / transportation related to operation of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22312 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, OPERATION: MATERIALS'

The Account 7100.22312 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Operation: Materials' shall include the financial information of the cost of materials accounted for transmission / transportation related to operation of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22313 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, OPERATION: OUTSOURCE'

The Account 7100.22313 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Operation: Outsource' shall include the financial information of the cost of outsource accounted for transmission / transportation related to operation of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22314 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, OPERATION: UTILITIES'

The Account 7100.22314 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Operation: Utilities' shall include the financial information of the cost of utilities accounted for transmission / transportation related to operation of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22315 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, OPERATION: OPERATING LEASE'

The Account 7100.22315 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Operation: Operating Lease' shall include the financial information of the cost of operating lease accounted for transmission / transportation related to operation of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22318 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, OPERATION: DEPRECIATION COST OF THE ASSETS'

The Account 7100.22318 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Operation: Depreciation Cost of the Assets' shall include the financial information of the cost of depreciation accounted for transmission / transportation related to operation of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22319 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, OPERATION: OTHER'

The Account 7100.22319 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Operation: Other' shall include the financial information of the gas regulated cost of other than stated above services accounted for transmission / transportation related to operation of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2232 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: MAINTENANCE'

The Account 7100.2232 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Maintenance' shall include the financial information of the cost accounted for transmission / transportation related to maintenance of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2232 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.22321 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Maintenance: Personnel',

Account 7100.22322 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Maintenance: Materials',

Account 7100.22323 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Maintenance: Outsource',

Account 7100.22324 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Maintenance: Utilities',

Account 7100.22325 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Maintenance: Operating Lease',

Account 7100.22328 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Maintenance: Depreciation Cost of the Assets',

Account 7100.22329 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Maintenance: Other'

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

ACCOUNT 7100.22321 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, MAINTENANCE: PERSONNEL'

The Account 7100.22321 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Maintenance: Personnel' shall include the financial information of the cost of personnel accounted for transmission / transportation related to maintenance of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22322 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, MAINTENANCE: MATERIALS'

The Account 7100.22322 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Maintenance: Materials' shall include the financial information of the cost of materials accounted for transmission / transportation related to maintenance of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22323 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, MAINTENANCE: OUTSOURCE'

The Account 7100.22323 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Maintenance: Outsource', shall include the financial information of the cost of outsource accounted for transmission / transportation related to maintenance of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22324 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, MAINTENANCE: UTILITIES'

The Account 7100.22324 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Maintenance: Utilities' shall include the financial information of the cost of utilities accounted for transmission / transportation related to maintenance of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22325 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, MAINTENANCE: OPERATING LEASE'

The Account 7100.22325 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Maintenance: Operating Lease' shall include the financial information of the cost of operating lease accounted for transmission / transportation related to maintenance of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22328 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, MAINTENANCE: DEPRECIATION COST OF THE ASSETS'

The Account 7100.22328 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Maintenance: Depreciation Cost of the Assets' shall include the financial information of the cost of depreciation accounted for transmission / transportation related to maintenance of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.22329 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, MAINTENANCE: OTHER'

The Account 7100.22329 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Maintenance: Other' shall include the financial information of the gas regulated cost of other than stated above services accounted for transmission / transportation related to maintenance of less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2233 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: COST OF GAS LOSSES'

The Account 7100.2233 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Cost of Gas Losses' shall include the financial information of the cost of services on gas losses accounted for transmission / transportation related to less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2239 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER'

The Account 7100.2239 'Cost of Services, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other' shall include the financial information of the gas regulated cost of other than stated above services for Transmission / Transportation related to less than 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.228 'COST OF SERVICES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES'

The Account 7100.228 'Cost of Services, Gas Regulated Activity, Transmission / Transportation: Technical Services' shall include the financial information of the cost accounted for transmission / transportation related to technical services, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.229 'COST OF SERVICES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION ACTIVITIES, OTHER'

The shall include the financial information of the cost accounted for transmission / transportation related to other than stated above services, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23 'COST OF SERVICES, GAS REGULATED ACTIVITY: DISTRIBUTION'

The Account 7100.23 'Cost of Services, Gas Regulated Activity: Distribution' shall include the financial information of the cost accounted for distribution network as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.231 'Cost of Services, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa',

Account 7100.232 'Cost of Services, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa',

Account 7100.233 'Cost of Services, Gas Regulated Activity, Distribution: less than 0.005 MPa',

Account 7100.238 'Cost of Services, Gas Regulated Activity, Distribution: Technical Services',

Account 7100.239 'Cost of Services, Gas Regulated Activity, Distribution: Other'

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

ACCOUNT 7100.231 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA'

The Account 7100.231 'Cost of Services, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa' shall include the financial information of the cost accounted for distribution network related to 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.231 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.2311 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Operation',

Account 7100.2312 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Maintenance',

Account 7100.2313 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Gas Losses',

Account 7100.2319 'Cost of Services, 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 7100.2311 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OPERATION'

The Account 7100.2311 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Operation' shall include the financial information of the cost accounted for distribution network related

to operation of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2311 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.23111 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Operation: Personnel',

Account 7100.23112 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Operation: Materials',

Account 7100.23113 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Operation: Outsource',

Account 7100.23114 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Operation: Utilities',

Account 7100.23115 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Operation: Operating Lease',

Account 7100.23118 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Operation: Depreciation',

Account 7100.23119 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Operation: Other'

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

ACCOUNT 7100.23111 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, OPERATION: PERSONNEL'

The Account 7100.23111 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Operation: Personnel' shall include the financial information of the cost of personnel accounted for distribution network related to operation of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23112 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, OPERATION: MATERIALS'

The Account 7100.23112 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Operation: Materials' shall include the financial information of the cost of materials accounted for distribution network related to operation of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23113 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, OPERATION: OUTSOURCE'

The Account 7100.23113 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Operation: Outsource' shall include the financial information of the cost of outsource accounted for distribution network related to operation of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23114 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, OPERATION: UTILITIES'

The Account 7100.23114 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Operation: Utilities' shall include the financial information of the cost of utilities accounted for distribution network related to operation of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23115 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, OPERATION: OPERATING LEASE'

The Account 7100.23115 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Operation: Operating Lease' shall include the financial information of the cost of operating lease accounted for distribution network related to operation of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23118 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, OPERATION: DEPRECIATION'

The Account 7100.23118 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Operation: Depreciation' shall include the financial information of the cost of depreciation accounted for distribution network related to operation of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23119 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, OPERATION: OTHER'

The Account 7100.23119 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Operation: Other' shall include the financial information of the cost of other than stated above service accounted for distribution network related to operation of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2312 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: MAINTENANCE'

The Account 7100.2312 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Maintenance' shall include the financial information of the cost accounted for distribution network related to maintenance of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2312 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.23121 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Maintenance: Personnel',

Account 7100.23122 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Maintenance: Materials',

Account 7100.23123 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Maintenance: Outsource',

Account 7100.23124 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Maintenance: Utilities',

Account 7100.23125 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Maintenance: Operating Lease',

Account 7100.23128 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Maintenance: Depreciation',

Account 7100.23129 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Maintenance: Other'

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

ACCOUNT 7100.23121 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, MAINTENANCE: PERSONNEL'

The Account 7100.23121 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Maintenance: Personnel' shall include the financial information of the cost of personnel accounted for distribution network related to maintenance of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23122 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, MAINTENANCE: MATERIALS'

The Account 7100.23122 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Maintenance: Materials' shall include the financial information of the cost of materials accounted for distribution network related to maintenance of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23123 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, MAINTENANCE: OUTSOURCE'

The Account 7100.23123 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Maintenance: Outsource' shall include the financial information of the cost of outsource accounted for distribution network related to maintenance of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23124 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, MAINTENANCE: UTILITIES'

The Account 7100.23124 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Maintenance: Utilities' shall include the financial information of the cost of utilities accounted for distribution network related to maintenance of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23125 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, MAINTENANCE: OPERATING LEASE'

The Account 7100.23125 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Maintenance: Operating Lease' shall include the financial information of the cost of operating lease accounted for distribution network related to maintenance of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23128 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, MAINTENANCE: DEPRECIATION'

The Account 7100.23128 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Maintenance: Depreciation' shall include the financial information of the cost of depreciation accounted for distribution network related to maintenance of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23129 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA, MAINTENANCE: OTHER'

The Account 7100.23129 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa, Maintenance: Other' shall include the financial information of the cost of other than stated above

service accounted for distribution network related to maintenance of 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2313 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: GAS LOSSES'

The Account 7100.2313 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Gas Losses' shall include the financial information of the cost of gas losses accounted for distribution network related to 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2319 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OTHER'

The Account 7100.2319 'Cost of Services, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Other' shall include the financial information of the cost of other than stated above services accounted for distribution network related to 0.3 – 1.2 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.232 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA'

The Account 7100.232 'Cost of Services, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa' shall include the financial information of the cost accounted for distribution network related to 0.005 – 0.3 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.232 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.2321 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Operation',

Account 7100.2322 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Maintenance',

Account 7100.2323 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Gas Losses',

Account 7100.2329 'Cost of Services, 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 7100.2321 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OPERATION'

The Account 7100.2321 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Operation' shall include the financial information of the cost accounted for distribution network related to operation of 0.005 – 0.3 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2321 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.23211 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Operation: Personnel',

Account 7100.23212 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Operation: Materials',

Account 7100.23213 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Operation: Outsource',

Account 7100.23214 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Operation: Utilities',

Account 7100.23215 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Operation: Operating Lease',

Account 7100.23218 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Operation: Depreciation',

Account 7100.23219 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Operation: Other'

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

ACCOUNT 7100.23211 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, OPERATION: PERSONNEL'

The Account 7100.23211 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Operation: Personnel' shall include the financial information of the cost of personnel accounted for distribution network related to operation of 0.005 – 0.3 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23212 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, OPERATION: MATERIALS'

The Account 7100.23212 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Operation: Materials' shall include the financial information of the cost of materials accounted for distribution network related to operation of 0.005 – 0.3 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23213 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, OPERATION: OUTSOURCE'

The Account 7100.23213 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Operation: Outsource' shall include the financial information of the cost of outsource accounted for distribution network related to operation of 0.005 – 0.3 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23214 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, OPERATION: UTILITIES'

The Account 7100.23214 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Operation: Utilities' shall include the financial information of the cost of utilities accounted for distribution network related to operation of 0.005 – 0.3 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23215 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, OPERATION: OPERATING LEASE'

The Account 7100.23215 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Operation: Operating Lease' shall include the financial information of the cost of operating lease accounted for distribution network related to operation of 0.005 – 0.3 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23218 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, OPERATION: DEPRECIATION'

The Account 7100.23218 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Operation: Depreciation' shall include the financial information of the cost of depreciation accounted for distribution network related to operation of 0.005 – 0.3 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23219 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, OPERATION: OTHER'

The Account 7100.23219 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Operation: Other' shall include the financial information of the cost of other than stated above service accounted for distribution network related to operation of 0.005 – 0.3 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2322 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: MAINTENANCE'

The Account 7100.2322 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Maintenance' shall include the financial information of the cost accounted for distribution network related to maintenance of 0.005 – 0.3 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2322 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.23221 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Maintenance: Personnel',

Account 7100.23222 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Maintenance: Materials',

Account 7100.23223 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Maintenance: Outsource',

Account 7100.23224 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Maintenance: Utilities',

Account 7100.23225 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Maintenance: Operating Lease',

Account 7100.23228 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Maintenance: Depreciation',

Account 7100.23229 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Maintenance: Other'

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

ACCOUNT 7100.23221 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, MAINTENANCE: PERSONNEL'

The Account 7100.23221 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa, Maintenance: Personnel' shall include the financial information of the cost of personnel accounted for distribution network related to maintenance of 0.005 – 0.3 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23222 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, MAINTENANCE: MATERIALS'

The Account 7100.23222 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPA, Maintenance: Materials' shall include the financial information of the cost of materials accounted for distribution network related to maintenance of 0.005 – 0.3 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23223 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, MAINTENANCE: OUTSOURCE'

The Account 7100.23223 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPA, Maintenance: Outsource' shall include the financial information of the cost of outsource accounted for distribution network related to maintenance of 0.005 – 0.3 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23224 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, MAINTENANCE: UTILITIES'

The Account 7100.23224 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPA, Maintenance: Utilities' shall include the financial information of the cost of utilities accounted for distribution network related to maintenance of 0.005 – 0.3 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23225 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, MAINTENANCE: OPERATING LEASE'

The Account 7100.23225 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPA, Maintenance: Operating Lease' shall include the financial information of the cost of operating lease accounted for distribution network related to maintenance of 0.005 – 0.3 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23228 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, MAINTENANCE: DEPRECIATION'

The Account 7100.23228 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPA, Maintenance: Depreciation' shall include the financial information of the cost of depreciation accounted for distribution network related to maintenance of 0.005 – 0.3 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23229 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA, MAINTENANCE: OTHER'

The Account 7100.23229 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPA, Maintenance: Other' shall include the financial information of the cost of other than stated above service accounted for distribution network related to maintenance of 0.005 – 0.3 MPA, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2323 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: GAS LOSSES'

The Account 7100.2323 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPA: Gas Losses' shall include the financial information of the cost of gas losses accounted for distribution

network related to 0.005 – 0.3 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2329 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OTHER'

The Account 7100.2329 'Cost of Services, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Other ' shall include the financial information of the cost of other than stated above services accounted for distribution network related to 0.005 – 0.3 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.233 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA'

The Account 7100.233 'Cost of Services, Gas Regulated Activity, Distribution: less than 0.005 MPa' shall include the financial information of the cost accounted for distribution network related to less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.233 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.2331 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa: Operation',

Account 7100.2332 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa: Maintenance',

Account 7100.2333 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa: Gas Losses',

Account 7100.2339 'Cost of Services, 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 7100.2331 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OPERATION'

The Account 7100.2331 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa: Operation' shall include the financial information of the cost accounted for distribution network related to operation of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2331 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.23311 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Operation: Personnel',

Account 7100.23312 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Operation: Materials',

Account 7100.23313 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Operation: Outsource',

Account 7100.23314 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Operation: Utilities',

Account 7100.23315 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Operation: Operating Lease',

Account 7100.23318 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Operation: Depreciation',

Account 7100.23319 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Operation: Other'

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

ACCOUNT 7100.23311 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, OPERATION: PERSONNEL'

The Account 7100.23311 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Operation: Personnel' shall include the financial information of the cost of personnel accounted for distribution network related to operation of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23312 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, OPERATION: MATERIALS'

The Account 7100.23312 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Operation: Materials' shall include the financial information of the cost of materials accounted for distribution network related to operation of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23313 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, OPERATION: OUTSOURCE'

The Account 7100.23313 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Operation: Outsource' shall include the financial information of the cost of outsource accounted for distribution network related to operation of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23314 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, OPERATION: UTILITIES'

The Account 7100.23314 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Operation: Utilities' shall include the financial information of the cost of utilities accounted for distribution network related to operation of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23315 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, OPERATION: OPERATING LEASE'

The Account 7100.23315 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Operation: Operating Lease' shall include the financial information of the cost of operating lease accounted for distribution network related to operation of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23318 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, OPERATION: DEPRECIATION'

The Account 7100.23318 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Operation: Depreciation' shall include the financial information of the cost of depreciation accounted for distribution network related to operation of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23319 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, OPERATION: OTHER'

The Account 7100.23319 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Operation: Other' shall include the financial information of the cost of other than stated above service accounted for distribution network related to operation of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2332 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: MAINTENANCE'

The Account 7100.2332 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa: Maintenance' shall include the financial information of the cost accounted for distribution network related to maintenance of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2332 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.23321 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Maintenance: Personnel',

Account 7100.23322 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Maintenance: Materials',

Account 7100.23323 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Maintenance: Outsource',

Account 7100.23324 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Maintenance: Utilities',

Account 7100.23325 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Maintenance: Operating Lease',

Account 7100.23328 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Maintenance: Depreciation',

Account 7100.23329 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Maintenance: Other'

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

ACCOUNT 7100.23321 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, MAINTENANCE: PERSONNEL'

The Account 7100.23321 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Maintenance: Personnel' shall include the financial information of the cost of personnel accounted for distribution network related to maintenance of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23322 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, MAINTENANCE: MATERIALS'

The Account 7100.23322 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Maintenance: Materials' shall include the financial information of the cost of materials accounted for distribution network related to maintenance of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23323 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, MAINTENANCE: OUTSOURCE'

The Account 7100.23323 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Maintenance: Outsource' shall include the financial information of the cost of outsource accounted for distribution network related to maintenance of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23324 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, MAINTENANCE: UTILITIES'

The Account 7100.23324 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Maintenance: Utilities' shall include the financial information of the cost of utilities accounted for distribution network related to maintenance of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23325 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, MAINTENANCE: OPERATING LEASE'

The Account 7100.23325 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Maintenance: Operating Lease' shall include the financial information of the cost of operating lease accounted for distribution network related to maintenance of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23328 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, MAINTENANCE: DEPRECIATION'

The Account 7100.23328 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Maintenance: Depreciation' shall include the financial information of the cost of depreciation accounted for distribution network related to maintenance of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.23329 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA, MAINTENANCE: OTHER'

The Account 7100.23329 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa, Maintenance: Other' shall include the financial information of the cost of other than stated above service accounted for distribution network related to maintenance of less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2333 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: GAS LOSSES'

The Account 7100.2333 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa: Gas Losses' shall include the financial information of the cost of gas losses accounted for distribution network related to less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2339 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OTHER'

The Account 7100.2339 'Cost of Services, Gas Regulated Activity, Distribution, less than 0.005 MPa: Other' shall include the financial information of the cost of other than stated above services

accounted for distribution network related to less than 0.005 MPa, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.238 'COST OF SERVICES, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES'

The Account 7100.238 'Cost of Services, Gas Regulated Activity, Distribution: Technical Services' shall include the financial information of the cost accounted for distribution network related to technical services, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.239 'COST OF SERVICES, GAS REGULATED ACTIVITY: DISTRIBUTION, OTHER'

The Account 7100.239 'Cost of Services, Gas Regulated Activity: Distribution, Other' shall include the financial information of the cost accounted for distribution network related to other than stated above services, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.24 'COST OF SERVICES, GAS REGULATED ACTIVITY: SUPPLY'

The Account 7100.24 'Cost of Services, Gas Regulated Activity: Supply' shall include the financial information of the cost accounted for distribution supply as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.2401 'Cost of Services, Gas Regulated Activity, Supply: Operation',

Account 7100.2402 'Cost of Services, Gas Regulated Activity, Supply: Maintenance',

Account 7100.2403 'Cost of Services, Gas Regulated Activity, Supply: Cost of Gas Losses',

Account 7100.2409 'Cost of Services, Gas Regulated Activity, Supply: Other'

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

ACCOUNT 7100.2401 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY: OPERATION'

The Account 7100.2401 'Cost of Services, Gas Regulated Activity, Supply: Operation' shall include the financial information of the cost accounted for distribution supply operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2401 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.24011 'Cost of Services, Gas Regulated Activity, Supply, Operation: Personnel',

Account 7100.24012 'Cost of Services, Gas Regulated Activity, Supply, Operation: Materials',

Account 7100.24013 'Cost of Services, Gas Regulated Activity, Supply, Operation: Outsource',

Account 7100.24014 'Cost of Services, Gas Regulated Activity, Supply, Operation: Utilities',

Account 7100.24015 'Cost of Services, Gas Regulated Activity, Supply, Operation: Operating Lease',

Account 7100.24018 'Cost of Services, Gas Regulated Activity, Supply, Operation: Depreciation Cost of the Assets',

Account 7100.24019 'Cost of Services, Gas Regulated Activity, Supply, Operation: Other'

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

ACCOUNT 7100.24011 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, OPERATION: PERSONNEL'

The Account 7100.24011 'Cost of Services, Gas Regulated Activity, Supply, Operation: Personnel' shall include the financial information of the cost of personnel accounted for distribution supply operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.24012 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, OPERATION: MATERIALS'

The Account 7100.24012 'Cost of Services, Gas Regulated Activity, Supply, Operation: Materials' shall include the financial information of the cost of materials accounted for distribution supply operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.24013 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, OPERATION: OUTSOURCE'

The Account 7100.24013 'Cost of Services, Gas Regulated Activity, Supply, Operation: Outsource', shall include the financial information of the cost of outsource accounted for distribution supply operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.24014 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, OPERATION: UTILITIES'

The Account 7100.24014 'Cost of Services, Gas Regulated Activity, Supply, Operation: Utilities' shall include the financial information of the cost of utilities accounted for distribution supply operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.24015 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, OPERATION: OPERATING LEASE'

The Account 7100.24015 'Cost of Services, Gas Regulated Activity, Supply, Operation: Operating Lease' shall include the financial information of the cost of operating lease accounted for distribution supply operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.24018 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, OPERATION: DEPRECIATION COST OF THE ASSETS'

The Account 7100.24018 'Cost of Services, Gas Regulated Activity, Supply, Operation: Depreciation Cost of the Assets' shall include the financial information of the cost of depreciation accounted for distribution supply operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.24019 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, OPERATION: OTHER'

The Account 7100.24019 'Cost of Services, Gas Regulated Activity, Supply, Operation: Other' shall include the financial information of the gas regulated cost of other than stated above services accounted for distribution supply operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2402 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY: MAINTENANCE'

The Account 7100.2402 'Cost of Services, Gas Regulated Activity, Supply: Maintenance' shall include the financial information of the cost accounted for distribution supply maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2402 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.24021 'Cost of Services, Gas Regulated Activity, Supply, Maintenance: Personnel',

Account 7100.24022 'Cost of Services, Gas Regulated Activity, Supply, Maintenance: Materials',

Account 7100.24023 'Cost of Services, Gas Regulated Activity, Supply, Maintenance: Outsource',

Account 7100.24024 'Cost of Services, Gas Regulated Activity, Supply, Maintenance: Utilities',

Account 7100.24025 'Cost of Services, Gas Regulated Activity, Supply, Maintenance: Operating Lease',

Account 7100.24028 'Cost of Services, Gas Regulated Activity, Supply, Maintenance: Depreciation Cost of the Assets',

Account 7100.24029 'Cost of Services, Gas Regulated Activity, Supply, Maintenance: Other'

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

ACCOUNT 7100.24021 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, MAINTENANCE: PERSONNEL'

The Account 7100.24021 'Cost of Services, Gas Regulated Activity, Supply, Maintenance: Personnel' shall include the financial information of the cost of personnel accounted for distribution supply maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.24022 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, MAINTENANCE: MATERIALS'

The Account 7100.24022 'Cost of Services, Gas Regulated Activity, Supply, Maintenance: Materials' shall include the financial information of the cost of materials accounted for distribution supply maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.24023 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, MAINTENANCE: OUTSOURCE',

The Account 7100.24023 'Cost of Services, Gas Regulated Activity, Supply, Maintenance: Outsource', shall include the financial information of the cost of outsource accounted for distribution supply maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.24024 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, MAINTENANCE: UTILITIES'

The Account 7100.24024 'Cost of Services, Gas Regulated Activity, Supply, Maintenance: Utilities' shall include the financial information of the cost of utilities accounted for distribution supply maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.24025 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, MAINTENANCE: OPERATING LEASE'

The Account 7100.24025 'Cost of Services, Gas Regulated Activity, Supply, Maintenance: Operating Lease' shall include the financial information of the cost of operating lease accounted for distribution supply maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.24028 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, MAINTENANCE: DEPRECIATION COST OF THE ASSETS'

The Account 7100.24028 'Cost of Services, Gas Regulated Activity, Supply, Maintenance: Depreciation Cost of the Assets' shall include the financial information of the cost of depreciation accounted for distribution supply maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.24029 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY, MAINTENANCE: OTHER'

The Account 7100.24029 'Cost of Services, Gas Regulated Activity, Supply, Maintenance: Other' shall include the financial information of the gas regulated cost of other than stated above services accounted for distribution supply maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2403 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY: GAS LOSSES'

The Account 7100.2403 'Cost of Services, Gas Regulated Activity, Supply: Gas Losses' shall include the financial information of the cost of gas losses accounted for distribution supply, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2409 'COST OF SERVICES, GAS REGULATED ACTIVITY, SUPPLY: OTHER'

The Account 7100.2409 'Cost of Services, Gas Regulated Activity, Supply: Other' shall include the financial information of the cost of other than stated above services accounted for distribution supply, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.25 'COST OF SERVICES, GAS REGULATED ACTIVITY: STORAGE'

The Account 7100.25 'Cost of Services, Gas Regulated Activity: Storage' shall include the financial information of the cost accounted for gas storage as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.2501 'Cost of Services, Gas Regulated Activity, Storage: Operation',

Account 7100.2502 'Cost of Services, Gas Regulated Activity, Storage: Maintenance',

Account 7100.2503 'Cost of Services, Gas Regulated Activity, Storage: Cost of Gas Losses',

Account 7100.2509 'Cost of Services, Gas Regulated Activity, Storage: Other'

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

ACCOUNT 7100.2501 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE: OPERATION'

The Account 7100.2501 'Cost of Services, Gas Regulated Activity, Storage: Operation' shall include the financial information of the cost accounted for gas storage operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2501 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.25011 'Cost of Services, Gas Regulated Activity, Storage, Operation: Personnel',

Account 7100.25012 'Cost of Services, Gas Regulated Activity, Storage, Operation: Materials',

Account 7100.25013 'Cost of Services, Gas Regulated Activity, Storage, Operation: Outsource',

Account 7100.25014 'Cost of Services, Gas Regulated Activity, Storage, Operation: Utilities',

Account 7100.25015 'Cost of Services, Gas Regulated Activity, Storage, Operation: Operating Lease',

Account 7100.25018 'Cost of Services, Gas Regulated Activity, Storage, Operation: Depreciation Cost of the Assets',

Account 7100.25019 'Cost of Services, Gas Regulated Activity, Storage, Operation: Other'

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

ACCOUNT 7100.25011 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, OPERATION: PERSONNEL'

The Account 7100.25011 'Cost of Services, Gas Regulated Activity, Storage, Operation: Personnel' shall include the financial information of the cost of personnel accounted for gas storage operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.25012 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, OPERATION: MATERIALS'

The Account 7100.25012 'Cost of Services, Gas Regulated Activity, Storage, Operation: Materials' shall include the financial information of the cost of materials accounted for gas storage operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.25013 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, OPERATION: OUTSOURCE'

The Account 7100.25013 'Cost of Services, Gas Regulated Activity, Storage, Operation: Outsource', shall include the financial information of the cost of outsource accounted for gas storage operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.25014 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, OPERATION: UTILITIES'

The Account 7100.25014 'Cost of Services, Gas Regulated Activity, Storage, Operation: Utilities' shall include the financial information of the cost of utilities accounted for gas storage operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.25015 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, OPERATION: OPERATING LEASE'

The Account 7100.25015 'Cost of Services, Gas Regulated Activity, Storage, Operation: Operating Lease' shall include the financial information of the cost of operating lease accounted for gas storage operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.25018 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, OPERATION: DEPRECIATION COST OF THE ASSETS'

The Account 7100.25018 'Cost of Services, Gas Regulated Activity, Storage, Operation: Depreciation Cost of the Assets' shall include the financial information of the cost of depreciation accounted for gas storage operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.25019 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, OPERATION: OTHER'

The Account 7100.25019 'Cost of Services, Gas Regulated Activity, Storage, Operation: Other' shall include the financial information of the gas regulated cost of other than stated above services accounted for gas storage operation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2502 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE: MAINTENANCE'

The Account 7100.2502 'Cost of Services, Gas Regulated Activity, Storage: Maintenance' shall include the financial information of the cost accounted for gas storage maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7100.2502 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7100.25021 'Cost of Services, Gas Regulated Activity, Storage, Maintenance: Personnel',

Account 7100.25022 'Cost of Services, Gas Regulated Activity, Storage, Maintenance: Materials',

Account 7100.25023 'Cost of Services, Gas Regulated Activity, Storage, Maintenance: Outsource',

Account 7100.25024 'Cost of Services, Gas Regulated Activity, Storage, Maintenance: Utilities',

Account 7100.25025 'Cost of Services, Gas Regulated Activity, Storage, Maintenance: Operating Lease',

Account 7100.25028 'Cost of Services, Gas Regulated Activity, Storage, Maintenance: Depreciation Cost of the Assets',

Account 7100.25029 'Cost of Services, Gas Regulated Activity, Storage, Maintenance: Other'

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

ACCOUNT 7100.25021 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, MAINTENANCE: PERSONNEL'

The Account 7100.25021 'Cost of Services, Gas Regulated Activity, Storage, Maintenance: Personnel' shall include the financial information of the cost of personnel accounted for gas storage maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.25022 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, MAINTENANCE: MATERIALS'

The Account 7100.25022 'Cost of Services, Gas Regulated Activity, Storage, Maintenance: Materials' shall include the financial information of the cost of materials accounted for gas storage maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.25023 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, MAINTENANCE: OUTSOURCE'

The Account 7100.25023 'Cost of Services, Gas Regulated Activity, Storage, Maintenance: Outsource', shall include the financial information of the cost of outsource accounted for gas storage maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.25024 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, MAINTENANCE: UTILITIES'

The Account 7100.25024 'Cost of Services, Gas Regulated Activity, Storage, Maintenance: Utilities' shall include the financial information of the cost of utilities accounted for gas storage maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.25025 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, MAINTENANCE: OPERATING LEASE'

The Account 7100.25025 'Cost of Services, Gas Regulated Activity, Storage, Maintenance: Operating Lease' shall include the financial information of the cost of operating lease accounted for gas storage maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.25028 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, MAINTENANCE: DEPRECIATION COST OF THE ASSETS'

The Account 7100.25028 'Cost of Services, Gas Regulated Activity, Storage, Maintenance: Depreciation Cost of the Assets' shall include the financial information of the cost of depreciation accounted for gas storage maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.25029 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE, MAINTENANCE: OTHER'

The Account 7100.25029 'Cost of Services, Gas Regulated Activity, Storage, Maintenance: Other' shall include the financial information of the gas regulated cost of other than stated above services accounted for gas storage maintenance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2503 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE: GAS LOSSES'

The Account 7100.2503 'Cost of Services, Gas Regulated Activity, Storage: Gas Losses' shall include the financial information of the cost of gas losses accounted for gas storage, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.2509 'COST OF SERVICES, GAS REGULATED ACTIVITY, STORAGE: OTHER'

The Account 7100.2509 'Cost of Services, Gas Regulated Activity, Storage: Other' shall include the financial information of the cost of other than stated above services accounted for gas storage, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.29 'COST OF SERVICES, GAS REGULATED ACTIVITY: OTHER ACTIVITIES'

The Account 7100.29 'Cost of Gas Regulated Services, Other Activities' shall include the financial information of the cost accounted for other than stated above activities as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7100.9 'COST OF PRODUCTION (SERVICE): NON- REGULATED ACTIVITY'

The Account 7100.9 'Cost of Production (Services): Non-Regulated Activities' shall include the financial information of the non-regulated cost of services or production as a result of a regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7110 'MATERIALS / PURCHASED'

No changes for this account and its sub-accounts

ACCOUNT 7120 'DIRECT PAYROLL'

No changes for this account and its sub-accounts

ACCOUNT 7130 'DIRECT LABOR TAXES AND SOCIAL INSURANCE'

No changes for this account and its sub-accounts

ACCOUNT 7140 'INDIRECT MATERIALS (PURCHASED)'

No changes for this account and its sub-accounts

ACCOUNT 7150 'INDIRECT LABOR'

No changes for this account and its sub-accounts

ACCOUNT 7160 'INDIRECT LABOR TAXES AND BENEFITS EXPENSES'

No changes for this account and its sub-accounts

ACCOUNT 7170 'DEPRECIATION AND AMORTIZATION'

No changes for this account and its sub-accounts

ACCOUNT 7180 'REPAIR AND MAINTENANCE COSTS'

No changes for this account and its sub-accounts

ACCOUNT 7185 'INVENTORY ADJUSTMENT'

No changes for this account and its sub-accounts

ACCOUNT 7190 'OTHER OPERATING EXPENSES'

No changes for this account and its sub-accounts

ACCOUNT 7200 'COST OF GOODS SOLD (TRADING ENTERPRISES)'

No changes for this account and its sub-accounts

ACCOUNT 7300 'SALES EXPENSES'

No changes for this account and its sub-accounts

USAID Energy Program

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