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USAID ENERGY PROGRAM

# UNIFORM SYSTEM OF ACCOUNTING

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

ACCOUNTS 7400-7499

USAID ENERGY PROGRAM

21 May 2019

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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

<b>CoA</b>	Chart of Accounts
<b>GNERC</b>	Georgian National Energy and Water Supply Regulatory Commission
<b>HIPP</b>	Hydropower Investment Promotion Program
<b>HPEP</b>	Hydro Power and Energy Planning Project
<b>USAID</b>	United States Agency for International Development
<b>USoA</b>	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 Uniform System of Accounts (USoA) for the electricity sector of Georgia. It was developed Regulatory CoA for the electricity sector, instructions to the CoA and performed capacity building of GNERC and the electricity sector generation, transmission, dispatch and distribution licensees. Later in December 2016 USoA and its constituent parts were approved by GNERC through its administrative procedures. USoA for rate regulated electric utilities would become mandatory from January 2019. The period between the approval of USoA and its mandatory application were allocated for the preparatory works for the transition to the regulatory accounting mandatory rules.

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

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

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

## INTRODUCTION

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

This document is presenting Accounts 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 7400 – 7499

7400.2	GENERAL & ADMINISTRATIVE EXPENSES: GAS REGULATED ACTIVITY
7400.21	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY: [RESERVE]
7400.22	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
7400.221	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ADMINISTRATIVE
7400.2211	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATIVE: PAYROLL
7400.2212	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATIVE: OPERATING LEASE
7400.2213	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATIVE: OFFICE SUPPLY
7400.2214	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATIVE: COMMUNICATION
7400.2215	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATIVE: UTILITIES
7400.2216	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATIVE: REPAIR
7400.2217	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATIVE: REPRESENTATIVE EXPENSES
7400.2218	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATIVE: DEPRECIATION
7400.2219	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATIVE: OTHER
7400.222	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: GENERAL
7400.2221	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: INSURANCE
7400.2222	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: CONSULTATION AND AUDIT
7400.2223	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: TRAINING
7400.2224	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: BANK CHARGES AND FEES
7400.2225	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: BUSINESS TRIP
7400.2226	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: BAD DEBT
7400.2227	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: OTHER TAXES AND DUTIES
7400.2228	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: PENALTIES AND CHARGES
7400.2229	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: OTHER
7400.23	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY: DISTRIBUTION
7400.231	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATIVE
7400.2311	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATIVE: PAYROLL COST OF ADMINISTRATION
7400.2312	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATIVE: OPERATING LEASE



7400.2313	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATIVE: OFFICE SUPPLY
7400.2314	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATIVE: COMMUNICATION
7400.2315	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATIVE: UTILITIES
7400.2316	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATIVE: REPAIR
7400.2317	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATIVE: REPRESENTATIVE EXPENSES
7400.2318	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATIVE: DEPRECIATION
7400.2319	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATIVE: OTHER
7400.232	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION: GENERAL
7400.2321	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: INSURANCE
7400.2322	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: CONSULTATION AND AUDIT
7400.2323	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: TRAINING
7400.2324	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: BANK CHARGES AND FEES
7400.2325	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: BUSINESS TRIP
7400.2326	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: BAD DEBT
7400.2327	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: OTHER TAXES AND DUTIES
7400.2328	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: PENALTIES AND CHARGES
7400.2329	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: OTHER
7400.24	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY: SUPPLY
7400.241	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY: ADMINISTRATIVE
7400.2411	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATIVE: PAYROLL COST OF ADMINISTRATION
7400.2412	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATIVE: OPERATING LEASE
7400.2413	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATIVE: OFFICE SUPPLY
7400.2414	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATIVE: COMMUNICATION
7400.2415	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATIVE: UTILITIES
7400.2416	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATIVE: REPAIR
7400.2417	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATIVE: REPRESENTATIVE EXPENSES
7400.2418	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATIVE: DEPRECIATION
7400.2419	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATIVE: OTHER
7400.242	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY: GENERAL
7400.2421	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY,

	SUPPLY, GENERAL: INSURANCE
7400.2422	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: CONSULTATION AND AUDIT
7400.2423	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: TRAINING
7400.2424	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: BANK CHARGES AND FEES
7400.2425	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: BUSINESS TRIP
7400.2426	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: BAD DEBT
7400.2427	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: OTHER TAXES AND DUTIES
7400.2428	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: PENALTIES AND CHARGES
7400.2429	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: OTHER
7400.25	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY: STORAGE
7400.251	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE: ADMINISTRATIVE
7400.2511	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATIVE: PAYROLL COST OF ADMINISTRATION
7400.2512	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATIVE: OPERATING LEASE
7400.2513	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATIVE: OFFICE SUPPLY
7400.2514	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATIVE: COMMUNICATION
7400.2515	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATIVE: UTILITIES
7400.2516	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATIVE: REPAIR
7400.2517	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATIVE: REPRESENTATIVE EXPENSES
7400.2518	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATIVE: DEPRECIATION
7400.2519	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATIVE: OTHER
7400.252	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE: GENERAL
7400.2521	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: INSURANCE
7400.2522	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: CONSULTATION AND AUDIT
7400.2523	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: TRAINING
7400.2524	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: BANK CHARGES AND FEES
7400.2525	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: BUSINESS TRIP
7400.2526	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: BAD DEBT
7400.2527	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: OTHER TAXES AND DUTIES
7400.2528	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: PENALTIES AND CHARGES
7400.2529	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: OTHER

7400.29	GENERAL & ADMINISTRATIVE EXPENSES, GAS REGULATED ACTIVITY: OTHER
7400.9	GENERAL & ADMINISTRATIVE EXPENSES: NON-REGULATED ACTIVITY

## 2.0 INSTRUCTIONS ON APPLICATION OF REGULATORY CHART OF ACCOUNT, ACCOUNTS 7400 – 7499

### ACCOUNT 7400 'GENERAL AND ADMINISTRATIVE EXPENSES'

ანგარიში 7400 "საერთო და ადმინისტრაციული ხარჯები" მოიცავს ფინანსურ ინფორმაციას საერთო და ადმინისტრაციული ხარჯების შესახებ, რომელიც წარმოიქმნება სატარიფო რეგულირების პერიოდის განმავლობაში რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ანგარიში 7400 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 7400.1 "საერთო და ადმინისტრაციული ხარჯები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა",

Account 7400.2 'General & Administration Expenses: Gas Regulated Activity',

Account 7400.9 'General & Administration Expenses: Non-Regulated Activity',

ანგარიში 7410 "შრომის ანაზღაურება",

ანგარიში 7415 "სოციალური დანარიცხები",

ანგარიში 7420 "საოპერაციო იჯარა",

ანგარიში 7425 "საოფისე ინვენტარი",

ანგარიში 7430 "კომუნიკაციის ხარჯები",

ანგარიში 7435 "დაზღვევა",

ანგარიში 7440 "რემონტი",

ანგარიში 7445 "კომპიუტერის ხარჯები",

ანგარიში 7450 "საკონსულტაციო ხარჯები",

ანგარიში 7455 "ცვეთა და ამორტიზაცია",

ანგარიში 7460 "საეჭვო მოთხოვნებთან დაკავშირებული ხარჯები",

ანგარიში 7465 "სხვა საგადასახადო ხარჯები",

ანგარიში 7490 "სხვა საერთო ხარჯები".

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

### ACCOUNT 7400.1 'GENERAL & ADMINISTRATION EXPENSES OF ELECTRICITY REGULATED ACTIVITIES'

*No changes for this account and its sub-accounts*

### ACCOUNT 7400.2 'GENERAL & ADMINISTRATION EXPENSES: GAS REGULATED ACTIVITY'

The Account 7400.2 'General & Administration Expenses: Gas Regulated Activity' shall include the financial information of the general & administration expenses as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7400.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7400.21 'General & Administration Expenses, Gas Regulated Activity: [Reserve]',  
Account 7400.22 'General & Administration Expenses, Gas Regulated Activity: Transmission / Transportation',  
Account 7400.23 'General & Administration Expenses, Gas Regulated Activity: Distribution',  
Account 7400.24 'General & Administration Expenses, Gas Regulated Activity: Supply',  
Account 7400.25 'General & Administration Expenses, Gas Regulated Activity: Storage',  
Account 7400.29 'General & Administration Expenses, Gas Regulated Activity: Other'.  
No other Sub-account is allowed. No direct transaction with this account is allowed.

#### **ACCOUNT 7400.21 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY: [RESERVE]'**

The Account 7400.21 'General & Administration Expenses, Gas Regulated Activity: [Reserve]' shall include the financial information of the general & administration expenses accounted for an activity 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 7400.22 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'**

The Account 7400.22 'General & Administration Expenses, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of the general & administration expenses accounted for transmission / transportation as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7400.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7400.221 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation: Administration',

Account 7400.222 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation: General'

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

#### **ACCOUNT 7400.221 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ADMINISTRATION'**

The Account 7400.221 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation: Administration' shall include the financial information of the administration expenses accounted for transmission / transportation related to as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7400.221 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7400.2211 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Payroll Cost',

Account 7400.2212 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Operating Lease',

Account 7400.2213 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Office Supply',

Account 7400.2214 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Communication',

Account 7400.2215 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Utilities',

Account 7400.2216 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Repair',

Account 7400.2217 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Representative Expenses',

Account 7400.2218 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Depreciation',

Account 7400.2219 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Other'

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

**ACCOUNT 7400.2211 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATION: PAROLL COST'**

The Account 7400.2211 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Payroll Cost' shall include the financial information of the administration expenses accounted for transmission / transportation related to payroll of administration staff, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2212 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATION: OPERATING LEASE'**

The Account 7400.2212 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Operating Lease' shall include the financial information of the administration expenses accounted for transmission / transportation related to operating lease of assets used in administration, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2213 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATION: OFFICE SUPPLY'**

The Account 7400.2213 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Office Supply' shall include the financial information of the administration expenses accounted for transmission / transportation related to office supply, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2214 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATION: COMMUNICATION'**

The Account 7400.2214 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Communication' shall include the financial information of the administration expenses accounted for transmission / transportation related to communication of administration, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2215 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATION: UTILITIES'**

The Account 7400.2215 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Utilities' shall include the financial information of the administration



expenses accounted for transmission / transportation related to administration utilities, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2216 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATION: REPAIR'**

The Account 7400.2216 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Repair' shall include the financial information of the administration expenses accounted for transmission / transportation related to repair of the administration assets, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2217 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATION: REPRESENTATIVE EXPENSES'**

The Account 7400.2217 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Representative Expenses' shall include the financial information of the administration expenses accounted for transmission / transportation related to representative expenses, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2218 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATION: DEPRECIATION'**

The Account 7400.2218 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Depreciation' shall include the financial information of the administration expenses accounted for transmission / transportation related to depreciation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2219 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ADMINISTRATION: OTHER'**

The Account 7400.2219 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, Administration: Other' shall include the financial information of the administration expenses accounted for transmission / transportation related to other than stated above administration expenses, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.222 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: GENERAL'**

The Account 7400.222 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation: General' shall include the financial information of the general expenses accounted for transmission / transportation as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7400.222 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7400.2221 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Insurance',

Account 7400.2222 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Consultation and Audit',

Account 7400.2223 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Training',

Account 7400.2224 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Bank Charges and Fees',

Account 7400.2225 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Business Trip',

Account 7400.2226 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Bad Debt',

Account 7400.2227 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Other Taxes and Duties',

Account 7400.2228 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Penalties and Charges',

Account 7400.2229 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Other'

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

#### **ACCOUNT 7400.2221 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: INSURANCE'**

The Account 7400.2221 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Insurance' shall include the financial information of the general expenses accounted for transmission / transportation related to insurance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2222 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: CONSULTATION AND AUDIT'**

The Account 7400.2222 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Consultation and Audit' shall include the financial information of the general expenses accounted for transmission / transportation related to consultation and audit, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2223 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: TRAINING'**

The Account 7400.2223 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Training' shall include the financial information of the general expenses accounted for transmission / transportation related to training as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2224 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: BANK CHARGES AND FEES'**

The Account 7400.2224 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Bank charges and Fees' shall include the financial information of the general expenses accounted for transmission / transportation related to bank charges and fees, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]



**ACCOUNT 7400.2225 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: BUSINESS TRIP'**

The Account 7400.2225 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Business Trip' shall include the financial information of the general expenses accounted for transmission / transportation, related business trip, to as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2226 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: BAD DEBT'**

The Account 7400.2226 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Bad dept' shall include the financial information of the general expenses accounted for transmission / transportation related to bad debt, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2227 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: OTHER TAXES AND DUTIES'**

The Account 7400.2227 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Other Taxes and Duties' shall include the financial information of the general expenses accounted for transmission / transportation related to other taxes and duties, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2228 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: PENALTIES AND CHARGES'**

The Account 7400.2228 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Penalties and Charges' shall include the financial information of the general expenses accounted for transmission / transportation related to penalties and charges, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2229 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GENERAL: OTHER'**

The Account 7400.2229 'General & Administration Expenses, Gas Regulated Activity, Transmission / Transportation, General: Other' shall include the financial information of the general expenses accounted for transmission / transportation related to other than stated above expenses, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.23 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY: DISTRIBUTION'**

The Account 7400.23 'General & Administration Expenses, Gas Regulated Activity: Distribution' shall include the financial information of the general & administration expenses accounted for distribution network as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7400.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7400.231 'General & Administration Expenses, Gas Regulated Activity, Distribution: Administration',

Account 7400.232 'General & Administration Expenses, Gas Regulated Activity, Distribution: General'

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

#### **ACCOUNT 7400.231 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION'**

The Account 7400.231 'General & Administration Expenses, Gas Regulated Activity, Distribution: Administration' shall include the financial information of the administration expenses accounted for distribution network related to as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7400.231 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7400.2311 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Payroll Cost',

Account 7400.2312 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Operating Lease',

Account 7400.2313 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Office Supply',

Account 7400.2314 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Communication',

Account 7400.2315 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Utilities',

Account 7400.2316 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Repair',

Account 7400.2317 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Representative Expenses',

Account 7400.2318 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Depreciation',

Account 7400.2319 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Other'

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

#### **ACCOUNT 7400.2311 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATION: PAROLL COST'**

The Account 7400.2311 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Payroll Cost' shall include the financial information of the administration expenses accounted for distribution network related to payroll of administration staff, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2312 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATION: OPERATING LEASE'**

The Account 7400.2312 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Operating Lease' shall include the financial information of the administration expenses accounted for distribution network related to operating lease of assets used in administration, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2313 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATION: OFFICE SUPPLY'**

The Account 7400.2313 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Office Supply' shall include the financial information of the administration expenses

accounted for distribution network related to office supply, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2314 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATION: COMMUNICATION'**

The Account 7400.2314 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Communication' shall include the financial information of the administration expenses accounted for distribution network related to communication of administration, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2315 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATION: UTILITIES'**

The Account 7400.2315 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Utilities' shall include the financial information of the administration expenses accounted for distribution network related to administration utilities, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2316 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATION: REPAIR'**

The Account 7400.2316 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Repair' shall include the financial information of the administration expenses accounted for distribution network related to repair of the administration assets, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2317 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATION: REPRESENTATIVE EXPENSES'**

The Account 7400.2317 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Representative Expenses' shall include the financial information of the administration expenses accounted for distribution network related to representative expenses, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2318 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATION: DEPRECIATION'**

The Account 7400.2318 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Depreciation' shall include the financial information of the administration expenses accounted for distribution network related to depreciation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2319 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, ADMINISTRATION: OTHER'**

The Account 7400.2319 'General & Administration Expenses, Gas Regulated Activity, Distribution, Administration: Other' shall include the financial information of the administration expenses accounted for distribution network related to other than stated above administration expenses, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

## **ACCOUNT 7400.232 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION: GENERAL'**

The Account 7400.232 'General & Administration Expenses, Gas Regulated Activity, Distribution: General' shall include the financial information of the general expenses accounted for distribution network as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7400.232 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7400.2321 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Insurance',

Account 7400.2322 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Consultation and Audit',

Account 7400.2323 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Training',

Account 7400.2324 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Bank Charges and Fees',

Account 7400.2325 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Business Trip',

Account 7400.2326 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Bad Debt',

Account 7400.2327 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Other Taxes and Duties',

Account 7400.2328 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Penalties and Charges',

Account 7400.2329 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Other'

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

## **ACCOUNT 7400.2321 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: INSURANCE'**

The Account 7400.2321 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Insurance' shall include the financial information of the general expenses accounted for distribution network related to insurance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

## **ACCOUNT 7400.2322 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: CONSULTATION AND AUDIT'**

The Account 7400.2322 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Consultation and Audit' shall include the financial information of the general expenses accounted for distribution network related to consultation and audit, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

## **ACCOUNT 7400.2323 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: TRAINING'**

The Account 7400.2323 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Training' shall include the financial information of the general expenses accounted for distribution network related to training as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2324 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: BANK CHARGES AND FEES'**

The Account 7400.2324 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Bank charges and Fees' shall include the financial information of the general expenses accounted for distribution network related to bank charges and fees, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2325 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: BUSINESS TRIP'**

The Account 7400.2325 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Business Trip' shall include the financial information of the general expenses accounted for distribution network, related business trip, to as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2326 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: BAD DEBT'**

The Account 7400.2326 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Bad dept' shall include the financial information of the general expenses accounted for distribution network related to bad debt, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2327 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: OTHER TAXES AND DUTIES'**

The Account 7400.2327 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Other Taxes and Duties' shall include the financial information of the general expenses accounted for distribution network related to other taxes and duties, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2328 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: PENTALTIES AND CHARGES'**

The Account 7400.2328 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Penalties and Charges' shall include the financial information of the general expenses accounted for distribution network related to penalties and charges, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2329 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, GENERAL: OTHER'**

The Account 7400.2329 'General & Administration Expenses, Gas Regulated Activity, Distribution, General: Other' shall include the financial information of the general expenses accounted for distribution network related to other than stated above expenses, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

## **ACCOUNT 7400.24 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY: SUPPLY'**

The Account 7400.24 'General & Administration Expenses, Gas Regulated Activity: Supply ' shall include the financial information of the general & administration expenses accounted for distribution supply as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7400.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7400.241 'General & Administration Expenses, Gas Regulated Activity, Supply: Administration',

Account 7400.242 'General & Administration Expenses, Gas Regulated Activity, Supply: General'

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

## **ACCOUNT 7400.241 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY: ADMINISTRATION'**

The Account 7400.241 'General & Administration Expenses, Gas Regulated Activity, Supply: Administration' shall include the financial information of the administration expenses accounted for distribution supply related to as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7400.241 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7400.2411 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Payroll Cost',

Account 7400.2412 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Operating Lease',

Account 7400.2413 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Office Supply',

Account 7400.2414 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Communication',

Account 7400.2415 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Utilities',

Account 7400.2416 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Repair',

Account 7400.2417 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Representative Expenses',

Account 7400.2418 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Depreciation',

Account 7400.2419 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Other'

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

## **ACCOUNT 7400.2411 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATION: PAROLL COST'**

The Account 7400.2411 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Payroll Cost' shall include the financial information of the administration expenses accounted for distribution supply related to payroll of administration stuff, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]



#### **ACCOUNT 7400.2412 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATION: OPERATING LEASE'**

The Account 7400.2412 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Operating Lease' shall include the financial information of the administration expenses accounted for distribution supply related to operating lease of assets used in administration, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2413 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATION: OFFICE SUPPLY'**

The Account 7400.2413 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Office Supply' shall include the financial information of the administration expenses accounted for distribution supply related to office supply, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2414 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATION: COMMUNICATION'**

The Account 7400.2414 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Communication' shall include the financial information of the administration expenses accounted for distribution supply related to communication of administration, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2415 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATION: UTILITIES'**

The Account 7400.2415 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Utilities' shall include the financial information of the administration expenses accounted for distribution supply related to administration utilities, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2416 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATION: REPAIR'**

The Account 7400.2416 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Repair' shall include the financial information of the administration expenses accounted for distribution supply related to repair of the administration assets, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2417 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATION: REPRESENTATIVE EXPENSES'**

The Account 7400.2417 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Representative Expenses' shall include the financial information of the administration expenses accounted for distribution supply related to representative expenses, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2418 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATION: DEPRECIATION'**

The Account 7400.2418 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Depreciation' shall include the financial information of the administration expenses

accounted for distribution supply related to depreciation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2419 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, ADMINISTRATION: OTHER'**

The Account 7400.2419 'General & Administration Expenses, Gas Regulated Activity, Supply, Administration: Other' shall include the financial information of the administration expenses accounted for distribution supply related to other than stated above administration expenses, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.242 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY: GENERAL'**

The Account 7400.242 'General & Administration Expenses, Gas Regulated Activity, Supply: General' shall include the financial information of the general expenses accounted for distribution supply as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7400.242 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7400.2421 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Insurance',

Account 7400.2422 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Consultation and Audit',

Account 7400.2423 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Training',

Account 7400.2424 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Bank Charges and Fees',

Account 7400.2425 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Business Trip',

Account 7400.2426 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Bad Debt',

Account 7400.2427 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Other Taxes and Duties',

Account 7400.2428 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Penalties and Charges',

Account 7400.2429 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Other'

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

#### **ACCOUNT 7400.2421 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: INSURANCE'**

The Account 7400.2421 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Insurance' shall include the financial information of the general expenses accounted for distribution supply related to insurance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]



**ACCOUNT 7400.2422 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: CONSULTATION AND AUDIT'**

The Account 7400.2422 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Consultation and Audit' shall include the financial information of the general expenses accounted for distribution supply related to consultation and audit, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2423 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: TRAINING'**

The Account 7400.2423 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Training' shall include the financial information of the general expenses accounted for distribution supply related to training as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2424 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: BANK CHARGES AND FEES'**

The Account 7400.2424 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Bank charges and Fees' shall include the financial information of the general expenses accounted for distribution supply related to bank charges and fees, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2425 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: BUSINESS TRIP'**

The Account 7400.2425 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Business Trip' shall include the financial information of the general expenses accounted for distribution supply, related business trip, to as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2426 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: BAD DEBT'**

The Account 7400.2426 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Bad dept' shall include the financial information of the general expenses accounted for distribution supply related to bad debt, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2427 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: OTHER TAXES AND DUTIES'**

The Account 7400.2427 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Other Taxes and Duties' shall include the financial information of the general expenses accounted for distribution supply related to other taxes and duties, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2428 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: PENTALTIES AND CHARGES'**

The Account 7400.2428 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Penalties and Charges' shall include the financial information of the general expenses

accounted for distribution supply related to penalties and charges, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2429 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, GENERAL: OTHER'**

The Account 7400.2429 'General & Administration Expenses, Gas Regulated Activity, Supply, General: Other' shall include the financial information of the general expenses accounted for distribution supply related to other than stated above expenses, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.25 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY: STORAGE'**

The Account 7400.25 'General & Administration Expenses, Gas Regulated Activity: Storage' shall include the financial information of the general & administration expenses accounted for gas storage as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7400.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7400.251 'General & Administration Expenses, Gas Regulated Activity, Storage: Administration',

Account 7400.252 'General & Administration Expenses, Gas Regulated Activity, Storage: General'

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

#### **ACCOUNT 7400.251 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE: ADMINISTRATION'**

The Account 7400.251 'General & Administration Expenses, Gas Regulated Activity, Storage: Administration' shall include the financial information of the administration expenses accounted for gas storage related to as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7400.251 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7400.2511 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Payroll Cost',

Account 7400.2512 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Operating Lease',

Account 7400.2513 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Office Supply',

Account 7400.2514 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Communication',

Account 7400.2515 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Utilities',

Account 7400.2516 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Repair',

Account 7400.2517 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Representative Expenses',

Account 7400.2518 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Depreciation',

Account 7400.2519 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Other'

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

**ACCOUNT 7400.2511 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATION: PAROLL COST'**

The Account 7400.2511 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Payroll Cost' shall include the financial information of the administration expenses accounted for gas storage related to payroll of administration stuff, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2512 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATION: OPERATING LEASE'**

The Account 7400.2512 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Operating Lease' shall include the financial information of the administration expenses accounted for gas storage related to operating lease of assets used in administration, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2513 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATION: OFFICE SUPPLY'**

The Account 7400.2513 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Office Supply' shall include the financial information of the administration expenses accounted for gas storage related to office supply, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2514 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATION: COMMUNICATION'**

The Account 7400.2514 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Communication' shall include the financial information of the administration expenses accounted for gas storage related to communication of administration, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2515 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATION: UTILITIES'**

The Account 7400.2515 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Utilities' shall include the financial information of the administration expenses accounted for gas storage related to administration utilities, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2516 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATION: REPAIR'**

The Account 7400.2516 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Repair' shall include the financial information of the administration expenses accounted for gas storage related to repair of the administration assets, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2517 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATION: REPRESENTATIVE EXPENSES'**

The Account 7400.2517 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Representative Expenses' shall include the financial information of the administration expenses accounted for gas storage related to representative expenses, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2518 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATION: DEPRECIATION'**

The Account 7400.2518 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Depreciation' shall include the financial information of the administration expenses accounted for gas storage related to depreciation, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2519 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, ADMINISTRATION: OTHER'**

The Account 7400.2519 'General & Administration Expenses, Gas Regulated Activity, Storage, Administration: Other' shall include the financial information of the administration expenses accounted for gas storage related to other than stated above administration expenses, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.252 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE: GENERAL'**

The Account 7400.252 'General & Administration Expenses, Gas Regulated Activity, Storage: General' shall include the financial information of the general expenses accounted for gas storage as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7400.252 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7400.2521 'General & Administration Expenses, Gas Regulated Activity, Storage, General: Insurance',

Account 7400.2522 'General & Administration Expenses, Gas Regulated Activity, Storage, General: Consultation and Audit',

Account 7400.2523 'General & Administration Expenses, Gas Regulated Activity, Storage, General: Training',

Account 7400.2524 ' General & Administration Expenses, Gas Regulated Activity, Storage, General: Bank Charges and Fees',

Account 7400.2525 ' General & Administration Expenses, Gas Regulated Activity, Storage, General: Business Trip',

Account 7400.2526 ' General & Administration Expenses, Gas Regulated Activity, Storage, General: Bad Debt',

Account 7400.2527 ' General & Administration Expenses, Gas Regulated Activity, Storage, General: Other Taxes and Duties',

Account 7400.2528 ' General & Administration Expenses, Gas Regulated Activity, Storage, General: Penalties and Charges',

Account 7400.2529 ' General & Administration Expenses, Gas Regulated Activity, Storage, General: Other'

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

#### **ACCOUNT 7400.2521 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: INSURANCE'**

The Account 7400.2521 'General & Administration Expenses, Gas Regulated Activity, Storage, General: Insurance' shall include the financial information of the general expenses accounted for gas storage related to insurance, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2522 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: CONSULTATION AND AUDIT'**

The Account 7400.2522 'General & Administration Expenses, Gas Regulated Activity, Storage, General: Consultation and Audit' shall include the financial information of the general expenses accounted for gas storage related to consultation and audit, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2523 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: TRAINING'**

The Account 7400.2523 'General & Administration Expenses, Gas Regulated Activity, Storage, General: Training' shall include the financial information of the general expenses accounted for gas storage related to training as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2524 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: BANK CHARGES AND FEES'**

The Account 7400.2524 'General & Administration Expenses, Gas Regulated Activity, Storage, General: Bank charges and Fees' shall include the financial information of the general expenses accounted for gas storage related to bank charges and fees, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2525 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: BUSINESS TRIP'**

The Account 7400.2525 'General & Administration Expenses, Gas Regulated Activity, Storage, General: Business Trip' shall include the financial information of the general expenses accounted for gas storage, related business trip, to as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2526 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: BAD DEBT'**

The Account 7400.2526 'General & Administration Expenses, Gas Regulated Activity, Storage, General: Bad dept' shall include the financial information of the general expenses accounted for gas storage related to bad debt, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

#### **ACCOUNT 7400.2527 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: OTHER TAXES AND DUTIES'**

The Account 7400.2527 'General & Administration Expenses, Gas Regulated Activity, Storage, General: Other Taxes and Duties' shall include the financial information of the general expenses

accounted for gas storage related to other taxes and duties, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2528 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: PENTALTIES AND CHARGES'**

The Account 7400.2528 'General & Administration Expenses, Gas Regulated Activity, Storage, General: Penalties and Charges' shall include the financial information of the general expenses accounted for gas storage related to penalties and charges, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.2529 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY, STORAGE, GENERAL: OTHER'**

The Account 7400.2529 'General & Administration Expenses, Gas Regulated Activity, Storage, General: Other' shall include the financial information of the general expenses accounted for gas storage related to other than stated above expenses, as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.29 'GENERAL & ADMINISTRATION EXPENSES, GAS REGULATED ACTIVITY: OTHER'**

The Account 7400.29 'General & Administration Expenses, Gas Regulated Other Activities: Other' shall include the financial information of the general & administration expenses accounted for other than stated above activity as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7400.9 'GENERAL & ADMINISTRATION EXPENSES: NON-REGULATED ACTIVITIES'**

The Account 7400.9 'General & Administration Expenses: Non-Regulated Activity' shall include the financial information of the non-regulated general & administration expenses as a result of a regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT 7410 'SALARY AND WAGES EXPENSES'**

*No changes for this account and its sub-accounts*

**ACCOUNT 7415 'SOCIAL INSURANCE EXPENSE'**

*No changes for this account and its sub-accounts*

**ACCOUNT 7420 'OPERATING LEASE'**

*No changes for this account and its sub-accounts*

**ACCOUNT 7425 'OFFICE SUPPLIES'**

*No changes for this account and its sub-accounts*

**ACCOUNT 7430 'COMMUNICATION EXPENSES'**

*No changes for this account and its sub-accounts*



**ACCOUNT 7435 'INSURANCE'**

*No changes for this account and its sub-accounts*

**ACCOUNT 7440 'REPAIR'**

*No changes for this account and its sub-accounts*

**ACCOUNT 7445 'COMPUTER EXPENSES'**

*No changes for this account and its sub-accounts*

**ACCOUNT 7450 'CONSULTATION FEE'**

*No changes for this account and its sub-accounts*

**ACCOUNT 7455 'DEPRECIATION AND AMORTIZATION'**

*No changes for this account and its sub-accounts*

**ACCOUNT 7460 'BAD DEBT EXPENSE'**

*No changes for this account and its sub-accounts*

**ACCOUNT 7465 'OTHER TAX EXPENSES'**

*No changes for this account and its sub-accounts*

**ACCOUNT 7490 'OTHER GENERAL EXPENSES'**

*No changes for this account and its sub-accounts*

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