



UNIFORM SYSTEM OF ACCOUNTING

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

ACCOUNTS 7500-7999

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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ACRONYMS

CoA	Chart of Accounts
GNERC	Georgian National Energy and Water Supply Regulatory Commission
HIPP	Hydropower Investment Promotion Program
HPEP	Hydro Power and Energy Planning Project
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 Unites 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 Chart of Accounts (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 7500 – 7999

7500.2	OPERATING EXPENSES: GAS REGULATED ACTIVITY
7500.21	OPERATING EXPENSES, GAS REGULATED ACTIVITY: [RESERVE]
7500.22	OPERATING EXPENSES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
7500.221	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TARIFF TYPE 1
7500.2211	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1: SERVICE COST
7500.22111	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: DIRECT COST OF GAS
7500.22112	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: PAYROLL
7500.22113	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: MATERIALS
7500.22114	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: OUTSOURCE
7500.22115	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: UTILITIES
7500.22116	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: OPERATING LEASE (RENT)
7500.22117	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: GAS LOSSES
7500.22118	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: DEPRECIATION
7500.22119	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: OTHER
7500.2212	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1: GENERAL & ADMINISTRATIVE EXPENSES
7500.22121	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: PAYROLL
7500.22122	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: OFFICE SUPPLY, COMMUNICATION AND UTILITIES
7500.22123	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: BUSINESS TRIPS, TRAINING, REPRESENTATIVE EXPENSES
7500.22124	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: DEPRECIATION, REPAIR & RENT
7500.22125	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: INSURANCE, CONSULTING & AUDIT
7500.22126	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: BANK CHARGES
7500.22127	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: OTHER TAXES & DUTIES, PENALTIES & CHARGES
7500.22128	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: BAD DEBT

7500.22129	OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: OTHER
7500.23	OPERATING EXPENSES, GAS REGULATED ACTIVITY: DISTRIBUTION
7500.231	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION: TARIFF TYPE 1
7500.2311	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1: SERVICE COST
7500.23111	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: DIRECT COST OF GAS
7500.23112	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: PAYROLL
7500.23113	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: MATERIALS
7500.23114	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: OUTSOURCE
7500.23115	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: UTILITIES
7500.23116	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: OPERATING LEASE (RENT)
7500.23117	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: GAS LOSSES
7500.23118	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: DEPRECIATION
7500.23119	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: OTHER
7500.2312	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1: GENERAL & ADMINISTRATIVE EXPENSES
7500.23121	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: PAYROLL
7500.23122	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: OFFICE SUPPLY, COMMUNICATION AND UTILITIES
7500.23123	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: BUSINESS TRIPS, TRAINING, REPRESENTATIVE EXPENSES
7500.23124	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: DEPRECIATION, REPAIR & RENT
7500.23125	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: INSURANCE, CONSULTING & AUDIT
7500.23126	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: BANK CHARGES
7500.23127	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: OTHER TAXES & DUTIES, PENALTIES & CHARGES
7500.23128	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: BAD DEBT
7500.23129	OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: OTHER
7500.24	OPERATING EXPENSES, GAS REGULATED ACTIVITY: SUPPLY
7500.241	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY: TARIFF TYPE 1
7500.2411	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1: SERVICE COST
7500.24111	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: DIRECT COST OF GAS
7500.24112	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF

	TYPE 1, SERVICE COST: PAYROLL
7500.24113	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: MATERIALS
7500.24114	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: OUTSOURCE
7500.24115	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: UTILITIES
7500.24116	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: OPERATING LEASE (RENT)
7500.24117	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: GAS LOSSES
7500.24118	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: DEPRECIATION
7500.24119	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: OTHER
7500.2412	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1: GENERAL & ADMINISTRATIVE EXPENSES
7500.24121	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: PAYROLL
7500.24122	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: OFFICE SUPPLY, COMMUNICATION AND UTILITIES
7500.24123	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: BUSINESS TRIPS, TRAINING, REPRESENTATIVE EXPENSES
7500.24124	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: DEPRECIATION, REPAIR & RENT
7500.24125	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: INSURANCE, CONSULTING & AUDIT
7500.24126	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: BANK CHARGES
7500.24127	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: OTHER TAXES & DUTIES, PENALTIES & CHARGES
7500.24128	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: BAD DEBT
7500.24129	OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: OTHER
7500.25	OPERATING EXPENSES, GAS REGULATED ACTIVITY: STORAGE
7500.251	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE: TARIFF TYPE 1
7500.2511	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1: SERVICE COST
7500.25111	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: DIRECT COST OF GAS
7500.25112	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: PAYROLL
7500.25113	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: MATERIALS
7500.25114	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: OUTSOURCE
7500.25115	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: UTILITIES
7500.25116	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: OPERATING LEASE (RENT)
7500.25117	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: GAS LOSSES

7500.25118	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: DEPRECIATION
7500.25119	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: OTHER
7500.2512	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1: GENERAL & ADMINISTRATIVE EXPENSES
7500.25121	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: PAYROLL
7500.25122	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: OFFICE SUPPLY, COMMUNICATION AND UTILITIES
7500.25123	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: BUSINESS TRIPS, TRAINING, REPRESENTATIVE EXPENSES
7500.25124	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: DEPRECIATION, REPAIR & RENT
7500.25125	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: INSURANCE, CONSULTING & AUDIT
7500.25126	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: BANK CHARGES
7500.25127	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: OTHER TAXES & DUTIES, PENALTIES & CHARGES
7500.25128	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: BAD DEBT
7500.25129	OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: OTHER
7500.29	OPERATING EXPENSES, GAS REGULATED ACTIVITY: OTHER
7500.291	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER: TARIFF TYPE 1
7500.2911	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1: SERVICE COST
7500.29111	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: DIRECT COST OF GAS
7500.29112	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: PAYROLL
7500.29113	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: MATERIALS
7500.29114	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: OUTSOURCE
7500.29115	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: UTILITIES
7500.29116	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: OPERATING LEASE (RENT)
7500.29117	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: GAS LOSSES
7500.29118	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: DEPRECIATION
7500.29119	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: OTHER
7500.2912	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1: GENERAL & ADMINISTRATIVE EXPENSES
7500.29121	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: PAYROLL
7500.29122	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: OFFICE SUPPLY, COMMUNICATION AND UTILITIES

7500.29123	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: BUSINESS TRIPS, TRAINING, REPRESENTATIVE EXPENSES
7500.29124	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: DEPRECIATION, REPAIR & RENT
7500.29125	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: INSURANCE, CONSULTING & AUDIT
7500.29126	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: BANK CHARGES
7500.29127	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: OTHER TAXES & DUTIES, PENALTIES & CHARGES
7500.29128	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: BAD DEBT
7500.29129	OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATIVE EXPENSES: OTHER
7500.9	OPERATING EXPENSES: NON-REGULATED ACTIVITY
7700	დანახარჯები არამიმდინარე აქტივებზე
7700.1	დანახარჯები არამიმდინარე აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
7700.11	დანახარჯები არამიმდინარე აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, დისპეტჩერიზაცია
7700.111	მშენებლობა (წარმოება) ახალი ძირითადი საშუალებების, დისპეტჩერიზაცია
7700.112	ძირითადი საშუალებების მონტაჟის ხარჯი, დისპეტჩერიზაცია
7700.113	დანახარჯები ექსპლუატაციაში მყოფ ძირითად საშუალებებზე, დისპეტჩერიზაცია
7700.114	ახალი არამატერიალური აქტივების შექმნა (წარმოება), დისპეტჩერიზაცია
7700.115	დანახარჯები არამატერიალური აქტივებზე ექსპლუატაციაში, დისპეტჩერიზაცია
7700.12	დანახარჯები არამიმდინარე აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, გადაცემა
7700.121	მშენებლობა (წარმოება) ახალი ძირითადი საშუალებების, გადაცემა
7700.122	ძირითადი საშუალებების მონტაჟის ხარჯი, გადაცემა
7700.123	დანახარჯები ძირითად საშუალებებზე ექსპლუატაციაში, გადაცემა
7700.124	ახალი არამატერიალური აქტივების შექმნა (წარმოება), გადაცემა
7700.125	დანახარჯები არამატერიალური აქტივებზე ექსპლუატაციაში, გადაცემა
7700.13	დანახარჯები არამიმდინარე აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (ქსელი)
7700.131	მშენებლობა (წარმოება) ახალი ძირითადი საშუალებების, განაწილება (ქსელი)
7700.132	ძირითადი საშუალებების მონტაჟის ხარჯი, განაწილება (ქსელი)
7700.133	დანახარჯები ძირითად საშუალებებზე ექსპლუატაციაში, განაწილება (ქსელი)
7700.134	ახალი არამატერიალური აქტივების შექმნა (წარმოება), განაწილება (ქსელი)
7700.135	დანახარჯები არამატერიალური აქტივებზე ექსპლუატაციაში, განაწილება (ქსელი)
7700.14	დანახარჯები არამიმდინარე აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (მიწოდება)
7700.141	მშენებლობა (წარმოება) ახალი ძირითადი საშუალებების, განაწილება (მიწოდება)
7700.142	ძირითადი საშუალებების მონტაჟის ხარჯი, განაწილება (მიწოდება)
7700.143	დანახარჯები ძირითად საშუალებებზე ექსპლუატაციაში, განაწილება (მიწოდება)

7700.144	ახალი არამატერიალური აქტივების შექმნა (წარმოება), განაწილება (მიწოდება)
7700.145	დანახარჯები არამატერიალური აქტივებზე ექსპლუატაციაში, განაწილება (მიწოდება)
7700.15	დანახარჯები არამიმდინარე აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, გენერაცია
7700.151	მშენებლობა (წარმოება) ახალი ძირითადი საშუალებების, გენერაცია
7700.152	ძირითადი საშუალებების მონტაჟის ხარჯი, გენერაცია
7700.153	დანახარჯები ძირითად საშუალებებზე ექსპლუატაციაში, გენერაცია
7700.154	ახალი არამატერიალური აქტივების შექმნა (წარმოება), გენერაცია
7700.155	დანახარჯები არამატერიალური აქტივებზე ექსპლუატაციაში, გენერაცია
7700.19	დანახარჯები არამიმდინარე აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, სხვა
7700.191	მშენებლობა (წარმოება) ახალი ძირითადი საშუალებების, სხვა
7700.192	ძირითადი საშუალებების მონტაჟის ხარჯი, სხვა
7700.193	დანახარჯები ძირითად საშუალებებზე ექსპლუატაციაში, სხვა
7700.194	ახალი არამატერიალური აქტივების შექმნა (წარმოება), სხვა
7700.195	დანახარჯები არამატერიალური აქტივებზე ექსპლუატაციაში, სხვა
7700.2	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY
7700.21	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY: [RESERVE]
7700.22	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
7700.221	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: CONSTRUCTION (PRODUCTION) OF TANGIBLE ASSET
7700.222	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: INSTALLATION COST OF TANGIBLE ASSET
7700.223	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: EXPENDITURES ON TANGIBLE ASSET IN OPERATION
7700.224	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: DEVELOPMENT (PRODUCTION) OF NEW INTANGIBLE ASSET
7700.225	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: EXPENDITURES ON INTANGIBLE ASSET IN OPERATION
7700.23	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY: DISTRIBUTION
7700.231	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: CONSTRUCTION (PRODUCTION) OF TANGIBLE ASSET
7700.232	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: INSTALLATION COST OF TANGIBLE ASSET
7700.233	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: EXPENDITURES ON TANGIBLE ASSET IN OPERATION
7700.234	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: DEVELOPMENT (PRODUCTION) OF NEW INTANGIBLE ASSET
7700.235	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: EXPENDITURES ON INTANGIBLE ASSET IN OPERATION
7700.24	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY: SUPPLY
7700.241	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, SUPPLY: CONSTRUCTION (PRODUCTION) OF TANGIBLE ASSET
7700.242	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, SUPPLY: INSTALLATION COST OF TANGIBLE ASSET

7700.243	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, SUPPLY: EXPENDITURES ON TANGIBLE ASSET IN OPERATION
7700.244	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, SUPPLY: DEVELOPMENT (PRODUCTION) OF NEW INTANGIBLE ASSET
7700.245	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, SUPPLY: EXPENDITURES ON INTANGIBLE ASSET IN OPERATION
7700.25	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY: STORAGE
7700.251	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, STORAGE: CONSTRUCTION (PRODUCTION) OF TANGIBLE ASSET
7700.252	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, STORAGE: INSTALLATION COST OF TANGIBLE ASSET
7700.253	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, STORAGE: EXPENDITURES ON TANGIBLE ASSET IN OPERATION
7700.254	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, STORAGE: DEVELOPMENT (PRODUCTION) OF NEW INTANGIBLE ASSET
7700.255	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, STORAGE: EXPENDITURES ON INTANGIBLE ASSET IN OPERATION
7700.29	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY: OTHER
7700.291	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, OTHER: CONSTRUCTION (PRODUCTION) OF TANGIBLE ASSET
7700.292	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, OTHER: INSTALLATION COST OF TANGIBLE ASSET
7700.293	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, OTHER: EXPENDITURES ON TANGIBLE ASSET IN OPERATION
7700.294	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, OTHER: DEVELOPMENT (PRODUCTION) OF NEW INTANGIBLE ASSET
7700.295	EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, OTHER: EXPENDITURES ON INTANGIBLE ASSET IN OPERATION
7700.9	EXPENDITURES ON NON-CURRENT ASSETS: NON- REGULATED ACTIVITY

2.0 INSTRUCTIONS ON APPLICATION OF REGULATORY CHART OF ACCOUNT, ACCOUNTS 7500 – 7999

ACCOUNT 7500 'TOTAL OPERATING EXPENSES, REGULATED ACTIVITIES'

ანგარიში 7500 "სულ საოპერაციო ხარჯები რეგულირებადი საქმიანობისთვის" მოიცავს ფინანსურ ინფორმაციას მომსახურებასა და პროდუქციასთან დაკავშირებული რეგულირებადი ხარჯების შესახებ, რომელიც წარმოიქმნება რეგულირებადი პერიოდის განმავლობაში ჩვეულებრივი რეგულირებადი საქმიანობის განხორციელების შედეგად.

ანგარიში 7500 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 7500.1 "საოპერაციო ხარჯები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა",

Account 7500.2 'Operating Expenses: Gas Regulated Activity',

Account 7500.9 'Operating Expenses: Non-Regulated Activity'

~~ანგარიში 7500.19 "საოპერაციო ხარჯები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, სხვა"~~

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 7500.1 'OPERATING EXPENSES, ELECTRICITY REGULATED ACTIVITY'

No changes for this account and its sub-accounts

ACCOUNT 7500.2 'OPERATING EXPENSES: GAS REGULATED ACTIVITY'

The Account 7500.2 'Operating Expenses: Gas Regulated Activity' shall include the financial information of the expenses of the services as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7500.21 'Operating Expenses, Gas Regulated Activity: [Reserve]',

Account 7500.22 'Operating Expenses, Gas Regulated Activity: Transmission / Transportation',

Account 7500.23 'Operating Expenses, Gas Regulated Activity: Distribution',

Account 7500.24 'Operating Expenses, Gas Regulated Activity: Supply',

Account 7500.25 'Operating Expenses, Gas Regulated Activity: Storage',

Account 7500.29 'Operating Expenses, Gas Regulated Activity: Other'

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

ACCOUNT 7500.21 'OPERATING EXPENSES, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 7500.21 'Operating Expenses, Gas Regulated Activity: [Reserve]' is to embody the financial information of the expenses of a 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 7500.22 'OPERATING EXPENSES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 7500.22 'Operating Expenses, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of the expenses of the transmission / transportation service as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7500.221 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation: Tariff Type 1',

Account 7500.222 ...

Company shall maintain the account in accordance with "Accounting Guidance: Revenue, Costs, and Expenses".

No direct transaction with this account is allowed.

ACCOUNT 7500.221 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TARIFF TYPE 1'

The Account 7500.221 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation: Tariff Type 1' shall include the financial information of the expenses of the transmission / transportation service associated with the correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.221 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7500.2211 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1: Service Cost',

Account 7500.2212 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1: General & Administration Expenses'

No direct transaction with this account is allowed.

ACCOUNT 7500.2211 ' OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1: SERVICE COST'

The Account 7500.2211 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1: Service Cost' shall include the financial information of expenses of the Transmission / transportation service associated with the correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.2211 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7500.22111 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Direct Gas',

Account 7500.22112 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Payroll',

Account 7500.22113 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Materials',

Account 7500.22114 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Outsource',

Account 7500.22115 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Utilities',

Account 7500.22116 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Operation lease (rent)',

Account 7500.22117 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Gas Losses',

Account 7500.22118 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Depreciation',

Account 7500.22119 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Other'

No direct transaction with this account is allowed.

ACCOUNT 7500.22111 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: DIRECT GAS'

The Account 7500.22111 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Direct Gas' shall include the financial information of regulated direct gas cost of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22112 ' OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: PAYROLL'

The Account 7500.22112 ' Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Payroll' shall include the financial information of payroll expenses of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22113 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: MATERIALS'

The Account 7500.22113 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Materials' shall include the financial information of materials (inventory) expenses of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22114 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: OUTSOURCE'

The Account 7500.22114 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Outsource' shall include the financial information of outsource expenses of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22115 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: UTILITIES'

The Account 7500.22115 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Utilities' shall include the financial information of utilities expenses of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22116 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: OPERATING LEASE (RENT)'

The Account 7500.22116 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Operating lease (rent)' shall include the financial information of operating lease (rent) expense of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22117 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: GAS LOSSES'

The Account 7500.22117 ' Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Gas Losses' shall include the financial information of gas losses expenses of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22118 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: DEPRECIATION'

The Account 7500.22118 ' Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Depreciation' shall include the financial information of depreciation expenses of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22119 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, SERVICE COST: OTHER'

The Account 7500.22119 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, Service Cost: Other' shall include the financial information of regulated other that stated above expenses of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.2212 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1: GENERAL & ADMINISTRATION EXPENSES'

The Account 7500.2212 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1: General & Administration Expenses' shall include the financial information of the general & administration expenses of the transmission / transportation service assigned to the correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.2212 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7500.22121 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Payroll',

Account 7500.22122 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Office supply, Communication & Utilities',

Account 7500.22123 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Business Trips, Training, Representative Expenses',

Account 7500.22124 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Depreciation, Repair & Rent',

Account 7500.22125 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Insurance, Consulting & Audit',

Account 7500.22126 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Bank Charges',

Account 7500.22127 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Other Taxes & Duties, Penalties & Charges',

Account 7500.22128 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Bad Debt',

Account 7500.22129 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Other'

No direct transaction with this account is allowed.

ACCOUNT 7500.22121 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: PAYROLL'

The Account 7500.22121 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Payroll' shall include the financial information of general & administration expense of payroll of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22122 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: OFFICE SUPPLY, COMMUNICATION & UTILITIES'

The Account 7500.22122 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Office supply, Communication & Utilities' shall include the financial information of general & administration expenses of office supply, communication & utilities of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22123 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: BUSINESS TRIPS, TRAINING, REPRESENTATIVE EXPENSES'

The Account 7500.22123 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Business Trips, Training, Representative Expenses' shall include the financial information of general & administration expenses of business trips, training, and representative expenses of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22124 ' OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: DEPRECIATION, REPAIR & RENT'

The Account 7500.22124 ' Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Depreciation, Repair & Rent' shall include the financial information of general & administration expenses of depreciation, repair, and rent of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22125 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: INSURANCE, CONSULTING & AUDIT'

The Account 7500.22125 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Insurance, Consulting & Audit' shall include the financial information of general & administration expenses of insurance, consulting & audit of the transmission / transportation service general & administration expenses assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22126 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: BANK CHARGES'

The Account 7500.22126 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Bank Charges' shall include the financial information of general & administration expenses of bank charges of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22127 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: OTHER TAXES & DUTIES, PENALTIES & CHARGES'

The Account 7500.22127 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Other Taxes & Duties, Penalties & Charges' shall include the financial information of general & administration expenses of other taxes & duties, penalties & charges of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22128 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: BAD DEBT'

The Account 7500.22128 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Bad Debt' shall include the financial information of general & administration expenses of bad debt of the transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.22129 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: OTHER'

The Account 7500.22128 'Operating Expenses, Gas Regulated Activity, Transmission / Transportation, Tariff Type 1, General & Administration Expenses: Other' shall include the financial information of other than stated above general & administration expenses of the Transmission / transportation service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23 'OPERATING EXPENSES, GAS REGULATED ACTIVITY: DISTRIBUTION'

The Account 7500.23 'Operating Expenses, Gas Regulated Activity: Distribution' shall include the financial information of the expenses of the distribution network service as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.23 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 7500.231 'Operating Expenses, Gas Regulated Activity, Distribution: Tariff Type 1',
- Account 7500.232 ...

Company shall maintain the account in accordance with "Accounting Guidance: Revenue, Costs, and Expenses".

No direct transaction with this account is allowed.

ACCOUNT 7500.231 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION: TARIFF TYPE 1'

The Account 7500.231 'Operating Expenses, Gas Regulated Activity, Distribution: Tariff Type 1' shall include the financial information of the expenses of the distribution network service associated with the correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.231 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 7500.2311 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1: Service Cost',
- Account 7500.2312 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1: General & Administration Expenses'

No direct transaction with this account is allowed.

ACCOUNT 7500.2311 ' OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1: SERVICE COST'

The Account 7500.2311 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1: Service Cost' shall include the financial information of expenses of the Distribution network service associated with the correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.2311 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 7500.23111 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Direct Gas',
- Account 7500.23112 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Payroll',

Account 7500.23113 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Materials',

Account 7500.23114 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Outsource',

Account 7500.23115 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Utilities',

Account 7500.23116 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Operation lease (rent)',

Account 7500.23117 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Gas Losses',

Account 7500.23118 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Depreciation',

Account 7500.23119 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Other'

No direct transaction with this account is allowed.

ACCOUNT 7500.23111 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: DIRECT GAS'

The Account 7500.23111 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Direct Gas' shall include the financial information of regulated direct gas cost of the distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23112 ' OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: PAYROLL'

The Account 7500.23112 ' Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Payroll' shall include the financial information of payroll expenses of the distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23113 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: MATERIALS'

The Account 7500.23113 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Materials' shall include the financial information of materials (inventory) expenses of the distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23114 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: OUTSOURCE'

The Account 7500.23114 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Outsource' shall include the financial information of outsource expenses of the distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23115 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: UTILITIES'

The Account 7500.23115 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Utilities' shall include the financial information of utilities expenses of the distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23116 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: OPERATING LEASE (RENT)'

The Account 7500.23116 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Operating lease (rent)' shall include the financial information of operating lease (rent) expense of the distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23117 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: GAS LOSSES'

The Account 7500.23117 ' Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Gas Losses' shall include the financial information of gas losses expenses of the distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23118 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: DEPRECIATION'

The Account 7500.23118 ' Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Depreciation' shall include the financial information of depreciation expenses of the distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23119 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, SERVICE COST: OTHER'

The Account 7500.23119 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, Service Cost: Other' shall include the financial information of regulated other that stated above expenses of the distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.2312 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1: GENERAL & ADMINISTRATION EXPENSES'

The Account 7500.2312 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1: General & Administration Expenses' shall include the financial information of the general & administration expenses of the distribution network service assigned to the correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.2312 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7500.23121 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Payroll',

Account 7500.23122 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Office supply, Communication & Utilities',

Account 7500.23123 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Business Trips, Training, Representative Expenses',

Account 7500.23124 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Depreciation, Repair & Rent',

Account 7500.23125 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Insurance, Consulting & Audit',

Account 7500.23126 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Bank Charges',

Account 7500.23127 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Other Taxes & Duties, Penalties & Charges',

Account 7500.23128 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Bad Debt',

Account 7500.23129 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Other'

No direct transaction with this account is allowed.

ACCOUNT 7500.23121 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: PAYROLL'

The Account 7500.23121 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Payroll' shall include the financial information of general & administration expense of payroll of the distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23122 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: OFFICE SUPPLY, COMMUNICATION & UTILITIES'

The Account 7500.23122 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Office supply, Communication & Utilities' shall include the financial information of general & administration expenses of office supply, communication & utilities of the distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23123 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: BUSINESS TRIPS, TRAINING, REPRESENTATIVE EXPENSES'

The Account 7500.23123 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Business Trips, Training, Representative Expenses' shall include the financial information of general & administration expenses of business trips, training, and representative expenses of the distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23124 ' OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: DEPRECIATION, REPAIR & RENT'

The Account 7500.23124 ' Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Depreciation, Repair & Rent' shall include the financial information of general & administration expenses of depreciation, repair, and rent of the distribution

network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23125 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: INSURANCE, CONSULTING & AUDIT'

The Account 7500.23125 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Insurance, Consulting & Audit' shall include the financial information of general & administration expenses of insurance, consulting & audit of the distribution network service general & administration expenses assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23126 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: BANK CHARGES'

The Account 7500.23126 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Bank Charges' shall include the financial information of general & administration expenses of bank charges of the distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23127 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: OTHER TAXES & DUTIES, PENALTIES & CHARGES'

The Account 7500.23127 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Other Taxes & Duties, Penalties & Charges' shall include the financial information of general & administration expenses of other taxes & duties, penalties & charges of the distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23128 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: BAD DEBT'

The Account 7500.23128 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Bad Debt' shall include the financial information of general & administration expenses of bad debt of the distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.23129 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: OTHER'

The Account 7500.23129 'Operating Expenses, Gas Regulated Activity, Distribution, Tariff Type 1, General & Administration Expenses: Other' shall include the financial information of other than stated above general & administration expenses of the Distribution network service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24 'OPERATING EXPENSES, GAS REGULATED ACTIVITY: SUPPLY'

The Account 7500.24 'Operating Expenses, Gas Regulated Activity: Supply' shall include the financial information of the expenses of the distribution supply service as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.24 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 7500.241 'Operating Expenses, Gas Regulated Activity, Supply: Tariff Type 1',
- Account 7500.242 ...

Company shall maintain the account in accordance with "Accounting Guidance: Revenue, Costs, and Expenses".

No direct transaction with this account is allowed.

ACCOUNT 7500.241 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY: TARIFF TYPE 1'

The Account 7500.241 'Operating Expenses, Gas Regulated Activity, Supply: Tariff Type 1' shall include the financial information of the expenses of the distribution supply service associated with the correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.241 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 7500.2411 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1: Service Cost',
- Account 7500.2412 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1: General & Administration Expenses'

No direct transaction with this account is allowed.

ACCOUNT 7500.2411 ' OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1: SERVICE COST'

The Account 7500.2411 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1: Service Cost' shall include the financial information of expenses of the distribution supply service associated with the correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.2411 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 7500.24111 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Direct Gas',
- Account 7500.24112 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Payroll',
- Account 7500.24113 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Materials',
- Account 7500.24114 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Outsource',
- Account 7500.24115 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Utilities',
- Account 7500.24116 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Operation lease (rent)',
- Account 7500.24117 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Gas Losses',

Account 7500.24118 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Depreciation',

Account 7500.24119 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Other'

No direct transaction with this account is allowed.

ACCOUNT 7500.24111 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: DIRECT GAS'

The Account 7500.24111 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Direct Gas' shall include the financial information of regulated direct gas cost of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24112 ' OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: PAYROLL'

The Account 7500.24112 ' Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Payroll' shall include the financial information of payroll expenses of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24113 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: MATERIALS'

The Account 7500.24113 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Materials' shall include the financial information of materials (inventory) expenses of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24114 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: OUTSOURCE'

The Account 7500.24114 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Outsource' shall include the financial information of outsource expenses of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24115 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: UTILITIES'

The Account 7500.24115 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Utilities' shall include the financial information of utilities expenses of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24116 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: OPERATING LEASE (RENT)'

The Account 7500.24116 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Operating lease (rent)' shall include the financial information of operating lease (rent) expense of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24117 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: GAS LOSSES'

The Account 7500.24117 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Gas Losses' shall include the financial information of gas losses expenses of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24118 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: DEPRECIATION'

The Account 7500.24118 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Depreciation' shall include the financial information of depreciation expenses of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24119 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, SERVICE COST: OTHER'

The Account 7500.24119 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, Service Cost: Other' shall include the financial information of regulated other that stated above expenses of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.2412 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1: GENERAL & ADMINISTRATION EXPENSES'

The Account 7500.2412 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1: General & Administration Expenses' shall include the financial information of the general & administration expenses of the distribution supply service assigned to the correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.2412 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7500.24121 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Payroll',

Account 7500.24122 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Office supply, Communication & Utilities',

Account 7500.24123 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Business Trips, Training, Representative Expenses',

Account 7500.24124 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Depreciation, Repair & Rent',

Account 7500.24125 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Insurance, Consulting & Audit',

Account 7500.24126 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Bank Charges',

Account 7500.24127 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Other Taxes & Duties, Penalties & Charges',

Account 7500.24128 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Bad Debt',

Account 7500.24129 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Other'

No direct transaction with this account is allowed.

ACCOUNT 7500.24121 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: PAYROLL'

The Account 7500.24121 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Payroll' shall include the financial information of general & administration expense of payroll of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24122 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: OFFICE SUPPLY, COMMUNICATION & UTILITIES'

The Account 7500.24122 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Office supply, Communication & Utilities' shall include the financial information of general & administration expenses of office supply, communication & utilities of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24123 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: BUSINESS TRIPS, TRAINING, REPRESENTATIVE EXPENSES'

The Account 7500.24123 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Business Trips, Training, Representative Expenses' shall include the financial information of general & administration expenses of business trips, training, and representative expenses of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24124 ' OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: DEPRECIATION, REPAIR & RENT'

The Account 7500.24124 ' Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Depreciation, Repair & Rent' shall include the financial information of general & administration expenses of depreciation, repair, and rent of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24125 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: INSURANCE, CONSULTING & AUDIT'

The Account 7500.24125 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Insurance, Consulting & Audit' shall include the financial information of general & administration expenses of insurance, consulting & audit of the distribution supply service general & administration expenses assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24126 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: BANK CHARGES'

The Account 7500.24126 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Bank Charges' shall include the financial information of general & administration expenses of bank charges of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24127 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: OTHER TAXES & DUTIES, PENALTIES & CHARGES'

The Account 7500.24127 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Other Taxes & Duties, Penalties & Charges' shall include the financial information of general & administration expenses of other taxes & duties, penalties & charges of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24128 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: BAD DEBT'

The Account 7500.24128 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Bad Debt' shall include the financial information of general & administration expenses of bad debt of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.24129 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: OTHER'

The Account 7500.24129 'Operating Expenses, Gas Regulated Activity, Supply, Tariff Type 1, General & Administration Expenses: Other' shall include the financial information of other than stated above general & administration expenses of the distribution supply service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25 'OPERATING EXPENSES, GAS REGULATED ACTIVITY: STORAGE'

The Account 7500.25 'Operating Expenses, Gas Regulated Activity: Storage' shall include the financial information of the expenses of the gas storage service as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.25 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 7500.251 'Operating Expenses, Gas Regulated Activity, Storage: Tariff Type 1',
- Account 7500.252 ...

Company shall maintain the account in accordance with "Accounting Guidance: Revenue, Costs, and Expenses".

No direct transaction with this account is allowed.

ACCOUNT 7500.251 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE: TARIFF TYPE 1'

The Account 7500.251 'Operating Expenses, Gas Regulated Activity, Storage: Tariff Type 1' shall include the financial information of the expenses of the gas storage service associated with the correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.251 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7500.2511 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1: Service Cost',

Account 7500.2512 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1: General & Administration Expenses'

No direct transaction with this account is allowed.

ACCOUNT 7500.2511 ' OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1: SERVICE COST'

The Account 7500.2511 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1: Service Cost' shall include the financial information of expenses of the Gas storage service associated with the correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.2511 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7500.25111 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Direct Gas',

Account 7500.25112 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Payroll',

Account 7500.25113 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Materials',

Account 7500.25114 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Outsource',

Account 7500.25115 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Utilities',

Account 7500.25116 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Operation lease (rent)',

Account 7500.25117 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Gas Losses',

Account 7500.25118 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Depreciation',

Account 7500.25119 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Other'

No direct transaction with this account is allowed.

ACCOUNT 7500.25111 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: DIRECT GAS'

The Account 7500.25111 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Direct Gas' shall include the financial information of regulated direct gas cost of the gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25112 ' OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: PAYROLL'

The Account 7500.25112 ' Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Payroll' shall include the financial information of payroll expenses of the gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25113 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: MATERIALS'

The Account 7500.25113 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Materials' shall include the financial information of materials (inventory) expenses of the gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25114 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: OUTSOURCE'

The Account 7500.25114 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Outsource' shall include the financial information of outsource expenses of the gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25115 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: UTILITIES'

The Account 7500.25115 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Utilities' shall include the financial information of utilities expenses of the gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25116 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: OPERATING LEASE (RENT)'

The Account 7500.25116 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Operating lease (rent)' shall include the financial information of operating lease (rent) expense of the gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25117 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: GAS LOSSES'

The Account 7500.25117 ' Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Gas Losses' shall include the financial information of gas losses expenses of the gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25118 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: DEPRECIATION'

The Account 7500.25118 ' Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Depreciation' shall include the financial information of depreciation expenses of the gas

storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25119 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, SERVICE COST: OTHER'

The Account 7500.25119 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, Service Cost: Other' shall include the financial information of regulated other that stated above expenses of the gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.2512 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1: GENERAL & ADMINISTRATION EXPENSES'

The Account 7500.2512 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1: General & Administration Expenses' shall include the financial information of the general & administration expenses of the gas storage service assigned to the correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.2512 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7500.25121 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Payroll',

Account 7500.25122 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Office supply, Communication & Utilities',

Account 7500.25123 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Business Trips, Training, Representative Expenses',

Account 7500.25124 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Depreciation, Repair & Rent',

Account 7500.25125 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Insurance, Consulting & Audit',

Account 7500.25126 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Bank Charges',

Account 7500.25127 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Other Taxes & Duties, Penalties & Charges',

Account 7500.25128 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Bad Debt',

Account 7500.25129 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Other'

No direct transaction with this account is allowed.

ACCOUNT 7500.25121 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: PAYROLL'

The Account 7500.25121 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Payroll' shall include the financial information of general & administration expense of payroll of the gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25122 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: OFFICE SUPPLY, COMMUNICATION & UTILITIES'

The Account 7500.25122 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Office supply, Communication & Utilities' shall include the financial information of general & administration expenses of office supply, communication & utilities of the gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25123 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: BUSINESS TRIPS, TRAINING, REPRESENTATIVE EXPENSES'

The Account 7500.25123 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Business Trips, Training, Representative Expenses' shall include the financial information of general & administration expenses of business trips, training, and representative expenses of the gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25124 ' OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: DEPRECIATION, REPAIR & RENT'

The Account 7500.25124 ' Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Depreciation, Repair & Rent' shall include the financial information of general & administration expenses of depreciation, repair, and rent of the gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25125 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: INSURANCE, CONSULTING & AUDIT'

The Account 7500.25125 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Insurance, Consulting & Audit' shall include the financial information of general & administration expenses of insurance, consulting & audit of the gas storage service general & administration expenses assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25126 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: BANK CHARGES'

The Account 7500.25126 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Bank Charges' shall include the financial information of general & administration expenses of bank charges of the gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25127 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: OTHER TAXES & DUTIES, PENALTIES & CHARGES'

The Account 7500.25127 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Other Taxes & Duties, Penalties & Charges' shall include the financial information of general & administration expenses of other taxes & duties, penalties & charges of the gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25128 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: BAD DEBT'

The Account 7500.25128 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Bad Debt' shall include the financial information of general & administration expenses of bad debt of the gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.25129 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, STORAGE, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: OTHER'

The Account 7500.25129 'Operating Expenses, Gas Regulated Activity, Storage, Tariff Type 1, General & Administration Expenses: Other' shall include the financial information of other than stated above general & administration expenses of the Gas storage service assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29 'OPERATING EXPENSES, GAS REGULATED OTHER THAN STATED ABOVE ACTIVITY'

The Account 7500.29 'Operating Expenses, Gas Regulated Other than stated above Activity' shall include the financial information of the expenses of other than stated above services as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.29 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7500.291 'Operating Expenses, Gas Regulated Activity, Other: Tariff Type 1',

Account 7500.292 ...

Company shall maintain the account in accordance with "Accounting Guidance: Revenue, Costs, and Expenses".

No direct transaction with this account is allowed.

ACCOUNT 7500.291 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER: TARIFF TYPE 1'

The Account 7500.291 'Operating Expenses, Gas Regulated Activity, Other: Tariff Type 1' shall include the financial information of the expenses of other than stated above services associated with the correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.291 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7500.2911 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1: Service Cost',

Account 7500.2912 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1: General & Administration Expenses'

No direct transaction with this account is allowed.

ACCOUNT 7500.2911 ' OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1: SERVICE COST'

The Account 7500.2911 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1: Service Cost' shall include the financial information of expenses of other than stated above services associated with the correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.2911 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7500.29111 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Direct Gas',

Account 7500.29112 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Payroll',

Account 7500.29113 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Materials',

Account 7500.29114 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Outsource',

Account 7500.29115 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Utilities',

Account 7500.29116 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Operation lease (rent)',

Account 7500.29117 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Gas Losses',

Account 7500.29118 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Depreciation',

Account 7500.29119 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Other'

No direct transaction with this account is allowed.

ACCOUNT 7500.29111 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: DIRECT GAS'

The Account 7500.29111 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Direct Gas' shall include the financial information of regulated direct gas cost of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29112 ' OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: PAYROLL'

The Account 7500.29112 ' Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Payroll' shall include the financial information of payroll expenses of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29113 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: MATERIALS'

The Account 7500.29113 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Materials' shall include the financial information of materials (inventory) expenses of other than

stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29114 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: OUTSOURCE'

The Account 7500.29114 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Outsource' shall include the financial information of outsource expenses of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29115 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: UTILITIES'

The Account 7500.29115 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Utilities' shall include the financial information of utilities expenses of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29116 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: OPERATING LEASE (RENT)'

The Account 7500.29116 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Operating lease (rent)' shall include the financial information of operating lease (rent) expense of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29117 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: GAS LOSSES'

The Account 7500.29117 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Gas Losses' shall include the financial information of gas losses expenses of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29118 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: DEPRECIATION'

The Account 7500.29118 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Depreciation' shall include the financial information of depreciation expenses of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29119 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, SERVICE COST: OTHER'

The Account 7500.29119 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, Service Cost: Other' shall include the financial information of regulated other that stated above expenses of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.2912 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1: GENERAL & ADMINISTRATION EXPENSES'

The Account 7500.2912 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1: General & Administration Expenses' shall include the financial information of the general & administration expenses of other than stated above services assigned to the correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

The Account 7500.2912 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7500.29121 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Payroll',

Account 7500.29122 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Office supply, Communication & Utilities',

Account 7500.29123 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Business Trips, Training, Representative Expenses',

Account 7500.29124 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Depreciation, Repair & Rent',

Account 7500.29125 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Insurance, Consulting & Audit',

Account 7500.29126 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Bank Charges',

Account 7500.29127 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Other Taxes & Duties, Penalties & Charges',

Account 7500.29128 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Bad Debt',

Account 7500.29129 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Other'

No direct transaction with this account is allowed.

ACCOUNT 7500.29121 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: PAYROLL'

The Account 7500.29121 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Payroll' shall include the financial information of general & administration expense of payroll of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29122 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: OFFICE SUPPLY, COMMUNICATION & UTILITIES'

The Account 7500.29122 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Office supply, Communication & Utilities' shall include the financial information of general & administration expenses of office supply, communication & utilities of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29123 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: BUSINESS TRIPS, TRAINING, REPRESENTATIVE EXPENSES'

The Account 7500.29123 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Business Trips, Training, Representative Expenses' shall include the

financial information of general & administration expenses of business trips, training, and representative expenses of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29124 ' OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: DEPRECIATION, REPAIR & RENT'

The Account 7500.29124 ' Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Depreciation, Repair & Rent' shall include the financial information of general & administration expenses of depreciation, repair, and rent of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29125 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: INSURANCE, CONSULTING & AUDIT'

The Account 7500.29125 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Insurance, Consulting & Audit' shall include the financial information of general & administration expenses of insurance, consulting & audit of other than stated above services general & administration expenses assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29126 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: BANK CHARGES'

The Account 7500.29126 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Bank Charges' shall include the financial information of general & administration expenses of bank charges of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29127 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: OTHER TAXES & DUTIES, PENALTIES & CHARGES'

The Account 7500.29127 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Other Taxes & Duties, Penalties & Charges' shall include the financial information of general & administration expenses of other taxes & duties, penalties & charges of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29128 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: BAD DEBT'

The Account 7500.29128 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Bad Debt' shall include the financial information of general & administration expenses of bad debt of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.29129 'OPERATING EXPENSES, GAS REGULATED ACTIVITY, OTHER, TARIFF TYPE 1, GENERAL & ADMINISTRATION EXPENSES: OTHER'

The Account 7500.29128 'Operating Expenses, Gas Regulated Activity, Other, Tariff Type 1, General & Administration Expenses: Other' shall include the financial information of other than stated above general & administration expenses of other than stated above services assigned to correspondent revenue as a result of gas regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7500.9 'OPERATING EXPENSES, NON-REGULATED ACTIVITY'

The Account 7500.9 'Operating Expenses, Non-Regulated Activity' shall include the financial information of the non-regulated expenses of the services or production as a result of a regulated ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700 'EXPENDITURES ON NON-CURRENT ASSETS'

ანგარიში 7700 “დანახარჯები გრძელვადიან აქტივებზე” მოიცავს ფინანსურ ინფორმაციას სატარიფო რეგულირების პერიოდის განმავლობაში ჩვეულებრივი საოპერაციო საქმიანობის განხორციელების შედეგად კომპანიის საკუთრებაში არსებულ (მშენებლობა, მონტაჟი და რემონტი) რეგულირებად გრძელვადიან აქტივებზე გაწეული დანახარჯების შესახებ.

ანგარიში 7700 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 7700.1 “დანახარჯები გრძელვადიან აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 7700.2 'Expenditures on Non-Current Assets: Gas Regulated Activity',

სხვა ქვეანგარიში დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 7700.1 'EXPENDITURES ON NON-CURRENT ASSETS OF ELECTRICITY REGULATED ACTIVITY'

ანგარიში 7700.1 “დანახარჯები გრძელვადიან აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა” მოიცავს ფინანსურ ინფორმაციას სატარიფო ელექტროენერგეტიკული რეგულირების პერიოდის განმავლობაში ჩვეულებრივი საოპერაციო საქმიანობის განხორციელების შედეგად კომპანიის საკუთრებაში არსებულ (მშენებლობა, მონტაჟი და რემონტი) რეგულირებად გრძელვადიან აქტივებზე გაწეული დანახარჯების შესახებ.

ანგარიში 7700.1 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 7700.11 “დანახარჯები გრძელვადიან აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, დისპეტჩერიზაცია”,

ანგარიში 7700.12 “დანახარჯები გრძელვადიან აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, გადაცემა”,

ანგარიში 7700.13 “დანახარჯები გრძელვადიან აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (ქსელი)”,

ანგარიში 7700.14 “დანახარჯები გრძელვადიან აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (მიწოდება)”,

ანგარიში 7700.15 “დანახარჯები გრძელვადიან აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, წარმოება”,

ანგარიში 7700.19 “დანახარჯები გრძელვადიანაქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, სხვა”

სხვა ქვეანგარიში დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 7700.11 'EXPENDITURES ON NON-CURRENT ASSETS, ELECTRICITY REGULATED ACTIVITY: DISPATCH'

ანგარიში 7700.11 “დანახარჯები გრძელვადიან აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, დისპეტჩერიზაცია” მოიცავს ფინანსურ ინფორმაციას სატარიფო ელექტროენერგეტიკული რეგულირების პერიოდის განმავლობაში დისპეტჩერიზაციის რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად კომპანიის საკუთრებაში არსებულ (მშენებლობა, მონტაჟი და რემონტი) რეგულირებად გრძელვადიან აქტივებზე გაწეული დანახარჯების შესახებ.

ანგარიში 7700.11 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 7700.111 “ახალი ძირითადი საშუალებების მშენებლობა (შექმნა), დისპეტჩერიზაცია”,

ანგარიში 7700.112 “ძირითადი საშუალებების მონტაჟის ხარჯი, დისპეტჩერიზაცია”,

ანგარიში 7700.113 “დანახარჯები ექსპლუატაციაში მყოფ ძირითად საშუალებებზე, დისპეტჩერიზაცია”,

ანგარიში 7700.114 “ახალი გრძელვადიანი არამატერიალური აქტივების შექმნა, დისპეტჩერიზაცია”,

ანგარიში 7700.115 “დანახარჯები ექსპლუატაციაში მყოფ არამატერიალურ აქტივებზე დისპეტჩერიზაცია”

სხვა ქვეანგარიში დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 7700.111 'CONSTRUCTION (CREATION) OF NEW FA, DISPATCH'

ანგარიში 7700.111 “ახალი ძირითადი საშუალებების მშენებლობა (შექმნა), დისპეტჩერიზაცია” მოიცავს ფინანსურ ინფორმაციას კომპანიის სამომავლო საკუთრებისთვის განკუთვნილი ახალი რეგულირებადი გრძელვადიანი მატერიალური აქტივების ასაშენებლად (შესაქმნელად) გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში დისპეტჩერიზაციის რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.112 'INSTALLATION COSTS OF FA, DISPATCH'

ანგარიში 7700.112 “ძირითადი საშუალებების მონტაჟის ხარჯი, დისპეტჩერიზაცია” მოიცავს ფინანსურ ინფორმაციას კომპანიის საკუთრებაში არსებული რეგულირებადი გრძელვადიანი მატერიალური აქტივების მონტაჟზე გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში დისპეტჩერიზაციის რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.113 'EXPENDITURES ON FA IN OPERATION, DISPATCH'

ანგარიში 7700.113 “დანახარჯები ექსპლუატაციაში მყოფ ძირითად საშუალებებზე, დისპეტჩერიზაცია” მოიცავს ფინანსურ ინფორმაციას კომპანიის საკუთრებაში არსებული ექსპლუატაციაში მყოფ რეგულირებად გრძელვადიან მატერიალურ აქტივებზე გაწეული

დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში დისპეტჩერიზაციის რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.114 'DEVELOPMENT (CREATION) OF NEW INTANGIBLE LT ASSET, DISPATCH'

ანგარიში 7700.114 “ახალი გრძელვადიანი არამატერიალური აქტივების შექმნა, დისპეტჩერიზაცია” მოიცავს ფინანსურ ინფორმაციას კომპანიის სამომავლო საკუთრებისთვის განკუთვნილი ახალი რეგულირებადი გრძელვადიანი არამატერიალური აქტივების შესაძენად (შესაქმნელად) გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში დისპეტ-ჩერიზაციის რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.115 'EXPENDITURES ON INTANGIBLE LT ASSET IN OPERATION, DISPATCH'

ანგარიში 7700.115 “დანახარჯები ექსპლუატაციაში მყოფ არამატერიალურ აქტივებზე დისპეტჩერიზაცია” მოიცავს ფინანსურ ინფორმაციას კომპანიის საკუთრებაში არსებულ, ექსპლუატაციაში მყოფ გრძელვადიანი არამატერიალურ აქტივებზე გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში დისპეტჩერიზაციის რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.12 'EXPENDITURES ON NON-CURRENT ASSETS OF ELECTRICITY REGULATED ACTIVITY, TRANSMISSION'

ანგარიში 7700.12 “დანახარჯები გრძელვადიან აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, გადაცემა” მოიცავს ფინანსურ ინფორმაციას სატარიფო ელექტროენერგეტიკული რეგულირების პერიოდის განმავლობაში გადაცემის რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად კომპანიის საკუთრებაში არსებულ (მშენებლობა, მონტაჟი და რემონტი) რეგულირებად გრძელვადიან აქტივებზე გაწეული დანახარჯების შესახებ.

ანგარიში 7700.12 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 7700.121 “ახალი ძირითადი საშუალებების მშენებლობა (შექმნა), გადაცემა”,

ანგარიში 7700.122 “ძირითადი საშუალებების მონტაჟის ხარჯი, გადაცემა”,

ანგარიში 7700.123 “დანახარჯები ექსპლუატაციაში მყოფ ძირითად საშუალებებზე, გადაცემა”,

ანგარიში 7700.124 “ახალი გრძელვადიანი არამატერიალური აქტივების შექმნა, გადაცემა”,

ანგარიში 7700.125 “დანახარჯები ექსპლუატაციაში მყოფ არამატერიალურ აქტივებზე გადაცემა”

სხვა ქვეანგარიში დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 7700.121 'CONSTRUCTION (CREATION) OF NEW FA, TRANSMISSION'

ანგარიში 7700.121 “ახალი ძირითადი საშუალებების მშენებლობა (შექმნა), გადაცემა” მოიცავს ფინანსურ ინფორმაციას კომპანიის სამომავლო საკუთრებისთვის განკუთვნილი ახალი რეგულირებადი გრძელვადიანი მატერიალური აქტივების ასაშენებლად (შესაქმნელად) გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში გადაცემის რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.122 'INSTALLATION COSTS OF FA, TRANSMISSION'

ანგარიში 7700.122 “ძირითადი საშუალებების მონტაჟის ხარჯი, გადაცემა” მოიცავს ფინანსურ ინფორმაციას კომპანიის საკუთრებაში არსებული რეგულირებადი გრძელვადიანი მატერიალური აქტივების მონტაჟზე გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში გადაცემის რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.123 'EXPENDITURES ON FA IN OPERATION, TRANSMISSION'

ანგარიში 7700.123 “დანახარჯები ექსპლუატაციაში მყოფ ძირითად საშუალებებზე, გადაცემა” მოიცავს ფინანსურ ინფორმაციას კომპანიის საკუთრებაში არსებული ექსპლუატაციაში მყოფ რეგულირებად გრძელვადიან მატერიალურ აქტივებზე გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში გადაცემის რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.124 'DEVELOPMENT (CREATION) OF NEW INTANGIBLE LT ASSET, TRANSMISSION'

ანგარიში 7700.124 “ახალი გრძელვადიანი არამატერიალური აქტივების შექმნა, გადაცემა” მოიცავს ფინანსურ ინფორმაციას კომპანიის სამომავლო საკუთრებისთვის განკუთვნილი ახალი რეგულირებადი გრძელვადიანი არამატერიალური აქტივების მოსაპოვებლად (შესაქმნელად) გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში გადაცემის რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.125 'EXPENDITURES ON INTANGIBLE LT ASSET IN OPERATION, TRANSMISSION'

ანგარიში 7700.125 “დანახარჯები ექსპლუატაციაში მყოფ არამატერიალურ აქტივებზე გადაცემა” მოიცავს ფინანსურ ინფორმაციას კომპანიის საკუთრებაში არსებულ, ექსპლუატაციაში მყოფ გრძელვადიან არამატერიალურ აქტივებზე გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში გადაცემის რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.13 'EXPENDITURES ON NON-CURRENT ASSETS OF ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK)'

ანგარიში 7700.13 “დანახარჯები გრძელვადიან აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (ქსელი)” მოიცავს ფინანსურ ინფორმაციას სატარიფო ელექტროენერგეტიკული რეგულირების პერიოდის განმავლობაში განაწილების (ქსელი) რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად კომპანიის საკუთრებაში არსებულ (მშენებლობა, მონტაჟი და რემონტი) რეგულირებად გრძელვადიან აქტივებზე გაწეული დანახარჯების შესახებ.

ანგარიში 7700.13 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 7700.131 “ახალი ძირითადი საშუალებების მშენებლობა (შექმნა), განაწილება (ქსელი)”,

ანგარიში 7700.132 “ძირითადი საშუალებების მონტაჟის ხარჯი, განაწილება (ქსელი)”,

ანგარიში 7700.133 “დანახარჯები ექსპლუატაციაში მყოფ ძირითად საშუალებებზე, განაწილება (ქსელი)”,

ანგარიში 7700.134 “ახალი გრძელვადიანი არამატერიალური აქტივების შექმნა, განაწილება (ქსელი)”,

ანგარიში 7700.135 “დანახარჯები ექსპლუატაციაში მყოფ არამატერიალურ აქტივებზე განაწილება (ქსელი)”

სხვა ქვეანგარიში დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 7700.131 'CONSTRUCTION (CREATION) OF NEW FA, DISTRIBUTION (NETWORK)'

ანგარიში 7700.131 “ახალი ძირითადი საშუალებების მშენებლობა (შექმნა), განაწილება (ქსელი)” მოიცავს ფინანსურ ინფორმაციას კომპანიის სამომავლო საკუთრებისთვის განკუთვნილი ახალი რეგულირებადი გრძელვადიანი მატერიალური აქტივების ასაშენებლად (შესაქმნელად) გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში განაწილებს (ქსელი) რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.132 'INSTALLATION COSTS OF FA, DISTRIBUTION (NETWORK)'

ანგარიში 7700.132 “ძირითადი საშუალებების მონტაჟის ხარჯი, განაწილება (ქსელი)” მოიცავს ფინანსურ ინფორმაციას კომპანიის საკუთრებაში არსებული რეგულირებადი გრძელვადიან მატერიალური აქტივების მონტაჟზე გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში განაწილების (ქსელი) რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.133 'EXPENDITURES ON FA IN OPERATION, DISTRIBUTION (NETWORK)'

ანგარიში 7700.133 “დანახარჯები ექსპლუატაციაში მყოფ ძირითად საშუალებებზე, განაწილება (ქსელი)” მოიცავს ფინანსურ ინფორმაციას კომპანიის საკუთრებაში არსებული ექსპლუატაციაში მყოფ რეგულირებად გრძელვადიან მატერიალურ აქტივებზე გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში განაწილების (ქსელი) რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.134 'DEVELOPMENT (CREATION) OF NEW INTANGIBLE LT ASSET, DISTRIBUTION (NETWORK)'

ანგარიში 7700.134 “ახალი გრძელვადიანი არამატერიალური აქტივების შექმნა, განაწილება (ქსელი)” მოიცავს ფინანსურ ინფორმაციას კომპანიის სამომავლო საკუთრებისთვის განკუთვნილი ახალი რეგულირებადი გრძელვადიანი არამატერიალური აქტივების შესაქმნელად გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში განაწილების (ქსელი) რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.135 'EXPENDITURES ON INTANGIBLE LT ASSET IN OPERATION, DISTRIBUTION (NETWORK)'

ანგარიში 7700.135 “დანახარჯები ექსპლუატაციაში მყოფ არამატერიალურ აქტივებზე განაწილება (ქსელი)” მოიცავს ფინანსურ ინფორმაციას კომპანიის საკუთრებაში არსებულ, ექსპლუატაციაში მყოფ გრძელვადიან არამატერიალურ აქტივებზე გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში განაწილების (ქსელი) რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.14 'EXPENDITURES ON NON-CURRENT ASSETS OF ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY)'

ანგარიში 7700.14 “დანახარჯები გრძელვადიან აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (მიწოდება)” მოიცავს ფინანსურ ინფორმაციას სატარიფო რეგულირების პერიოდის განმავლობაში განაწილების (მიწოდების)

ელექტროენერგეტიკული რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად კომპანიის საკუთრებაში არსებულ (მშენებლობა, მონტაჟი და რემონტი) რეგულირებად გრძელვადიან აქტივებზე გაწეული დანახარჯების შესახებ.

ანგარიში 7700.14 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 7700.141 “ახალი ძირითადი საშუალებების მშენებლობა (შექმნა), განაწილება (მიწოდება)”,

ანგარიში 7700.142 “ძირითადი საშუალებების მონტაჟის ხარჯი, განაწილება (მიწოდება)”,

ანგარიში 7700.143 “დანახარჯები ექსპლუატაციაში მყოფ ძირითად საშუალებებზე, განაწილება (მიწოდება)”,

ანგარიში 7700.144 “ახალი გრძელვადიანი არამატერიალური აქტივების შექმნა, განაწილება (მიწოდება)”,

ანგარიში 7700.145 “დანახარჯები ექსპლუატაციაში მყოფ არამატერიალურ აქტივებზე განაწილება (მიწოდება)”

სხვა ქვეანგარიში დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 7700.141 'CONSTRUCTION (CREATION) OF NEW FA, DISTRIBUTION (SUPPLY)'

ანგარიში 7700.141 “ახალი ძირითადი საშუალებების მშენებლობა (შექმნა), განაწილება (მიწოდება)” მოიცავს ფინანსურ ინფორმაციას კომპანიის სამომავლო საკუთრებისთვის განკუთვნილი ახალი რეგულირებადი გრძელვადიანი მატერიალური აქტივების ასაშენებლად (შესაქმნელად) გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში განაწილების (მიწოდების) რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.142 'INSTALLATION COSTS OF FA, DISTRIBUTION (SUPPLY)'

ანგარიში 7700.142 “ძირითადი საშუალებების მონტაჟის ხარჯი, განაწილება (მიწოდება)” მოიცავს ფინანსურ ინფორმაციას კომპანიის საკუთრებაში არსებული რეგულირებადი გრძელვადიანი მატერიალური აქტივების მონტაჟზე გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში განაწილების (მიწოდების) რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.143 'EXPENDITURES ON FA IN OPERATION, DISTRIBUTION (SUPPLY)'

ანგარიში 7700.143 “დანახარჯები ექსპლუატაციაში მყოფ ძირითად საშუალებებზე, განაწილება (მიწოდება)” მოიცავს ფინანსურ ინფორმაციას კომპანიის საკუთრებაში არსებულ ექსპლუატაციაში მყოფ რეგულირებად გრძელვადიან მატერიალურ აქტივებზე გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში განაწილების (მიწოდება) რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.144 'DEVELOPMENT (CREATION) OF NEW INTANGIBLE LT ASSET, DISTRIBUTION (SUPPLY)'

ანგარიში 7700.144 “ახალი გრძელვადიანი არამატერიალური აქტივების შექმნა, განაწილება (მიწოდება)” მოიცავს ფინანსურ ინფორმაციას კომპანიის სამომავლო საკუთრებისთვის განკუთვნილი ახალი რეგულირებადი გრძელვადიანი არამატერიალური აქტივების შესაქმნელად გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის

განმავლობაში განაწილების (მიწოდება) რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.145 'EXPENDITURES ON INTANGIBLE LT ASSET IN OPERATION, DISTRIBUTION (SUPPLY)'

ანგარიში 7700.145 “დანახარჯები ექსპლუატაციაში მყოფ არამატერიალურ აქტივებზე განაწილება (მიწოდება)” მოიცავს ფინანსურ ინფორმაციას კომპანიის საკუთრებაში არსებულ, ექსპლუატაციაში მყოფ გრძელვადიან არამატერიალურ აქტივებზე გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში განაწილების (მიწოდება) რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.15 'EXPENDITURES ON NON-CURRENT ASSETS OF ELECTRICITY REGULATED ACTIVITY, GENERATION'

ანგარიში 7700.15 “დანახარჯები გრძელვადიან აქტივებზე, რეგულირებადი ელექტროენერგეტიკული საქმიანობა, წარმოება” მოიცავს ფინანსურ ინფორმაციას სატარიფო ელექტროენერგეტიკული რეგულირების პერიოდის განმავლობაში წარმოების რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად კომპანიის საკუთრებაში არსებულ (მშენებლობა, მონტაჟი და რემონტი) რეგულირებად გრძელვადიან აქტივებზე გაწეული დანახარჯების შესახებ.

ანგარიში 7700.15 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 7700.151 “ახალი ძირითადი საშუალებების მშენებლობა (შექმნა), წარმოება”,

ანგარიში 7700.152 “ძირითადი საშუალებების მონტაჟის ხარჯი, წარმოება”,

ანგარიში 7700.153 “დანახარჯები ექსპლუატაციაში მყოფ ძირითად საშუალებებზე, წარმოება”,

ანგარიში 7700.154 “ახალი გრძელვადიანი არამატერიალური აქტივების შექმნა, წარმოება”,

ანგარიში 7700.155 “დანახარჯები ექსპლუატაციაში მყოფ არამატერიალურ აქტივებზე წარმოება”

სხვა ქვეანგარიში დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 7700.151 'CONSTRUCTION (CREATION) OF NEW FA, GENERATION'

ანგარიში 7700.151 “ახალი ძირითადი საშუალებების მშენებლობა (შექმნა), წარმოება” მოიცავს ფინანსურ ინფორმაციას კომპანიის სამომავლო საკუთრებისთვის განკუთვნილი ახალი რეგულირებადი გრძელვადიანი მატერიალური აქტივების ასაშენებლად (შესაქმნელად) გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში წარმოების რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.152 'INSTALLATION COSTS OF FA, GENERATION'

ანგარიში 7700.152 “ძირითადი საშუალებების მონტაჟის ხარჯი, წარმოება” მოიცავს ფინანსურ ინფორმაციას კომპანიის საკუთრებაში არსებული რეგულირებადი გრძელვადიანი მატერიალური აქტივების მონტაჟზე გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში წარმოების რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.153 'EXPENDITURES ON FA IN OPERATION, GENERATION'

ანგარიში 7700.153 “დანახარჯები ექსპლუატაციაში მყოფ ძირითად საშუალებებზე, წარმოება” მოიცავს ფინანსურ ინფორმაციას კომპანიის საკუთრებაში არსებული ექსპლუატაციაში მყოფ

რეგულირებად გრძელვადიან მატერიალურ აქტივებზე გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში წარმოების რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.154 'DEVELOPMENT (CREATION) OF NEW INTANGIBLE LT ASSET, GENERATION'

ანგარიში 7700.154 “ახალი გრძელვადიანი არამატერიალური აქტივების შექმნა, წარმოება” მოიცავს ფინანსურ ინფორმაციას კომპანიის სამომავლო საკუთრებისთვის განკუთვნილი ახალი რეგულირებადი გრძელვადიანი არამატერიალური აქტივების შესაქმნელად გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში წარმოების რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.155 'EXPENDITURES ON INTANGIBLE LT ASSET IN OPERATION, GENERATION'

ანგარიში 7700.155 “დანახარჯები ექსპლუატაციაში მყოფ არამატერიალურ აქტივებზე წარმოება” მოიცავს ფინანსურ ინფორმაციას კომპანიის საკუთრებაში არსებულ, ექსპლუატაციაში მყოფ გრძელვადიან არამატერიალური აქტივებზე გაწეული დანახარჯების შესახებ, რომელიც გაწეულ იქნა სატარიფო რეგულირების პერიოდის განმავლობაში წარმოების რეგულირებადი ელექტროენერგეტიკული საქმიანობის განხორციელების შედეგად.

ACCOUNT 7700.19 'EXPENDITURES ON NON-CURRENT ASSETS OF ELECTRICITY REGULATED ACTIVITY, OTHER'

The Account 7700.19 'Expenditures on Non-Current Assets of Electricity Regulated Activity, Other' shall include the financial information of the costs incurred on the regulated non-current assets owned by the company (construction, installation, and repair) accounted for other than stated above services as a result of electricity regulated ordinary activity during the tariff regulated period.

Account 7700.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7700.191 'Construction (Creation) of New FA, Other',

Account 7700.192 'Installation Costs of FA, Other',

Account 7700.193 'Expenditures on FA in Operation, Other',

Account 7700.194 'Development (Creation) of New Intangible LT Asset, Other', Account 7700.195 'Expenditures on Intangible LT Asset in Operation, Other'

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

ACCOUNT 7700.191 'CONSTRUCTION (CREATION) OF NEW FA, OTHER'

The Account 7700.191 'Construction (Creation) of New FA, Other' shall include the financial information of the costs incurred on construction (creation) of new regulated tangible non-current asset to be owned by the company accounted for other than stated above services as a result of electricity regulated ordinary activity during the tariff regulated period.

ACCOUNT 7700.192 'INSTALLATION COSTS OF FA, OTHER'

The Account 7700.192 'Installation Costs of FA, Other' shall include the financial information of the costs incurred on installation of existing tangible non-current assets owned by the company accounted for other than stated above services as a result of electricity regulated ordinary activity during the tariff regulated period.

ACCOUNT 7700.193 'EXPENDITURES ON FA IN OPERATION, OTHER'

The Account 7700.193 'Expenditures on FA in Operation, Other' shall include the financial information of the costs incurred on existing tangible non-current assets in operation owned by the company

accounted for other than stated above services as a result of electricity regulated ordinary activity during the tariff regulated period.

ACCOUNT 7700.194 'DEVELOPMENT (CREATION) OF NEW INTANGIBLE LT ASSET, OTHER'

The Account 7700.194 'Development (Creation) of New Intangible LT Asset, Other' shall include the financial information of the costs incurred on development (creation) of new regulated intangible non-current asset to be owned by the company accounted for other than stated above services as a result of electricity regulated ordinary activity during the tariff regulated period.

ACCOUNT 7700.195 'EXPENDITURES ON INTANGIBLE LT ASSET IN OPERATION, OTHER'

The Account 7700.195 'Expenditures on Intangible LT Asset in Operation, Other' shall include the financial information of the costs incurred on existing intangible noncurrent assets in operation owned by the company accounted for other than stated above services as a result of electricity regulated ordinary activity during the tariff regulated period.

ACCOUNT 7700.2 'EXPENDITURES ON NON-CURRENT ASSETS: GAS REGULATED ACTIVITY'

The Account 7700.2 'Expenditures on Non-Current Assets: Gas Regulated Activity' shall include the financial information of the gas regulated costs incurred on the regulated non-current assets owned by the company (construction, installation, and repair) as a result of ordinary activity during the tariff regulated period.

Account 7700.2 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 7700.21 'Expenditures on Non-Current Assets, Gas Regulated Activity: [Reserve]',
- Account 7700.22 'Expenditures on Non-Current Assets, Gas Regulated Activity: Transmission / Transportation',
- Account 7700.23 'Expenditures on Non-Current Assets, Gas Regulated Activity: Distribution',
- Account 7700.24 'Expenditures on Non-Current Assets, Gas Regulated Activity: Supply',
- Account 7700.25 'Expenditures on Non-Current Assets, Gas Regulated Activity: Storage',
- Account 7700.29 'Expenditures on Non-Current Assets, Gas Regulated Activity: Other'

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

ACCOUNT 7700.21 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 7700.21 'Expenditures on Non-Current Assets, Gas Regulated Activity: [Reserve]' shall include the financial information of the costs incurred on the gas regulated non-current assets owned by the company (construction, installation, and repair) accounted for a service as a result of gas regulated ordinary 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 7700.22 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 7700.22 'Expenditures on Non-Current Assets, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of the costs incurred on the regulated non-current assets owned by the company (construction, installation, and repair) accounted for transmission / transportation service as a result of gas regulated ordinary activity during the tariff regulated period.

Account 7700.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7700.221 'Expenditures on Non-Current Assets, Gas Regulated Activity, Transmission / Transportation: Construction (Creation) of New FA',

Account 7700.222 'Expenditures on Non-Current Assets, Gas Regulated Activity, Transmission / Transportation: Installation Costs of FA',

Account 7700.223 'Expenditures on Non-Current Assets, Gas Regulated Activity, Transmission / Transportation: FA in Operation',

Account 7700.224 'Expenditures on Non-Current Assets, Gas Regulated Activity, Transmission / Transportation: Development (Creation) of New Intangible LT Asset',

Account 7700.225 'Expenditures on Non-Current Assets, Gas Regulated Activity, Transmission / Transportation: Intangible LT Asset in Operation'

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

ACCOUNT 7700.221 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: CONSTRUCTION (CREATION) OF NEW FA'

The Account 7700.221 'Expenditures on Non-Current Assets, Gas Regulated Activity, Transmission / Transportation: Construction (Creation) of New FA' shall include the financial information of the costs incurred on construction (creation) of new regulated tangible non-current asset to be owned by the company accounted for transmission / transportation service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.222 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: INSTALLATION COSTS OF FA'

The Account 7700.222 'Expenditures on Non-Current Assets, Gas Regulated Activity, Transmission / Transportation: Installation Costs of FA' shall include the financial information of the costs incurred on installation of existing tangible noncurrent assets owned by the company accounted for transmission / transportation service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.223 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: FA IN OPERATION'

The Account 7700.223 'Expenditures on Non-Current Assets, Gas Regulated Activity, Transmission / Transportation: FA in Operation' shall include the financial information of the costs incurred on existing tangible non-current assets in operation owned by the company accounted for transmission / transportation service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.224 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: DEVELOPMENT (CREATION) OF NEW INTANGIBLE LT ASSET'

The Account 7700.224 'Expenditures on Non-Current Assets, Gas Regulated Activity, Transmission / Transportation: Development (Creation) of New Intangible LT Asset' shall include the financial information of the costs incurred on development (creation) of new regulated intangible non-current asset to be owned by the company accounted for transmission / transportation service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.225 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: INTANGIBLE LT ASSET IN OPERATION'

The Account 7700.225 'Expenditures on Non-Current Assets, Gas Regulated Activity, Transmission / Transportation: Intangible LT Asset in Operation' shall include the financial information of the costs incurred on existing intangible non-current assets in operation owned by the company accounted for transmission / transportation service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.23 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY: DISTRIBUTION'

The Account 7700.23 'Expenditures on Non-Current Assets, Gas Regulated Activity: Distribution' shall include the financial information of the costs incurred on the regulated non-current assets owned by the company (construction, installation, and repair) accounted for distribution network service as a result of gas regulated ordinary activity during the tariff regulated period.

Account 7700.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7700.231 'Expenditures on Non-Current Assets, Gas Regulated Activity, Distribution: Construction (Creation) of New FA',

Account 7700.232 'Expenditures on Non-Current Assets, Gas Regulated Activity, Distribution: Installation Costs of FA',

Account 7700.233 'Expenditures on Non-Current Assets, Gas Regulated Activity, Distribution: FA in Operation',

Account 7700.234 'Expenditures on Non-Current Assets, Gas Regulated Activity, Distribution: Development (Creation) of New Intangible LT Asset',

Account 7700.235 'Expenditures on Non-Current Assets, Gas Regulated Activity, Distribution: Intangible LT Asset in Operation'

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

ACCOUNT 7700.231 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: CONSTRUCTION (CREATION) OF NEW FA'

The Account 7700.231 'Expenditures on Non-Current Assets, Gas Regulated Activity, Distribution: Construction (Creation) of New FA' shall include the financial information of the costs incurred on construction (creation) of new regulated tangible non-current asset to be owned by the company accounted for distribution network service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.232 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: INSTALLATION COSTS OF FA'

The Account 7700.232 'Expenditures on Non-Current Assets, Gas Regulated Activity, Distribution: Installation Costs of FA' shall include the financial information of the costs incurred on installation of existing tangible noncurrent assets owned by the company accounted for distribution network service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.233 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: FA IN OPERATION'

The Account 7700.233 'Expenditures on Non-Current Assets, Gas Regulated Activity, Distribution: FA in Operation' shall include the financial information of the costs incurred on existing tangible non-

current assets in operation owned by the company accounted for distribution network service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.234 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: DEVELOPMENT (CREATION) OF NEW INTANGIBLE LT ASSET'

The Account 7700.234 'Expenditures on Non-Current Assets, Gas Regulated Activity, Distribution: Development (Creation) of New Intangible LT Asset' shall include the financial information of the costs incurred on development (creation) of new regulated intangible non-current asset to be owned by the company accounted for distribution network service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.235 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: INTANGIBLE LT ASSET IN OPERATION'

The Account 7700.235 'Expenditures on Non-Current Assets, Gas Regulated Activity, Distribution: Intangible LT Asset in Operation' shall include the financial information of the costs incurred on existing intangible non-current assets in operation owned by the company accounted for distribution network service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.24 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY: SUPPLY'

The Account 7700.24 'Expenditures on Non-Current Assets, Gas Regulated Activity: Supply' shall include the financial information of the costs incurred on the regulated non-current assets owned by the company (construction, installation, and repair) accounted for supply service as a result of gas regulated ordinary activity during the tariff regulated period.

Account 7700.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7700.241 'Expenditures on Non-Current Assets, Gas Regulated Activity, Supply: Construction (Creation) of New FA',

Account 7700.242 'Expenditures on Non-Current Assets, Gas Regulated Activity, Supply: Installation Costs of FA',

Account 7700.243 'Expenditures on Non-Current Assets, Gas Regulated Activity, Supply: FA in Operation',

Account 7700.244 'Expenditures on Non-Current Assets, Gas Regulated Activity, Supply: Development (Creation) of New Intangible LT Asset',

Account 7700.245 'Expenditures on Non-Current Assets, Gas Regulated Activity, Supply: Intangible LT Asset in Operation'

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

ACCOUNT 7700.241 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, SUPPLY: CONSTRUCTION (CREATION) OF NEW FA'

The Account 7700.241 'Expenditures on Non-Current Assets, Gas Regulated Activity, Supply: Construction (Creation) of New FA' shall include the financial information of the costs incurred on construction (creation) of new regulated tangible non-current asset to be owned by the company accounted for supply service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.242 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, SUPPLY: INSTALLATION COSTS OF FA'

The Account 7700.242 'Expenditures on Non-Current Assets, Gas Regulated Activity, Supply: Installation Costs of FA' shall include the financial information of the costs incurred on installation of existing tangible noncurrent assets owned by the company accounted for supply service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.243 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, SUPPLY: FA IN OPERATION'

The Account 7700.243 'Expenditures on Non-Current Assets, Gas Regulated Activity, Supply: FA in Operation' shall include the financial information of the costs incurred on existing tangible non-current assets in operation owned by the company accounted for supply service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.244 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, SUPPLY: DEVELOPMENT (CREATION) OF NEW INTANGIBLE LT ASSET'

The Account 7700.244 'Expenditures on Non-Current Assets, Gas Regulated Activity, Supply: Development (Creation) of New Intangible LT Asset' shall include the financial information of the costs incurred on development (creation) of new regulated intangible non-current asset to be owned by the company accounted for supply service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.245 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, SUPPLY: INTANGIBLE LT ASSET IN OPERATION'

The Account 7700.245 'Expenditures on Non-Current Assets, Gas Regulated Activity, Supply: Intangible LT Asset in Operation' shall include the financial information of the costs incurred on existing intangible non-current assets in operation owned by the company accounted for supply service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.25 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY: STORAGE'

The Account 7700.25 'Expenditures on Non-Current Assets, Gas Regulated Activity: Storage' shall include the financial information of the costs incurred on the regulated non-current assets owned by the company (construction, installation, and repair) accounted for gas storage service as a result of gas regulated ordinary activity during the tariff regulated period.

Account 7700.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7700.251 'Expenditures on Non-Current Assets, Gas Regulated Activity, Storage: Construction (Creation) of New FA',

Account 7700.252 'Expenditures on Non-Current Assets, Gas Regulated Activity, Storage: Installation Costs of FA',

Account 7700.253 'Expenditures on Non-Current Assets, Gas Regulated Activity, Storage: FA in Operation',

Account 7700.254 'Expenditures on Non-Current Assets, Gas Regulated Activity, Storage: Development (Creation) of New Intangible LT Asset',

Account 7700.255 'Expenditures on Non-Current Assets, Gas Regulated Activity, Storage: Intangible LT Asset in Operation'

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

ACCOUNT 7700.251 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, STORAGE: CONSTRUCTION (CREATION) OF NEW FA'

The Account 7700.251 'Expenditures on Non-Current Assets, Gas Regulated Activity, Storage: Construction (Creation) of New FA' shall include the financial information of the costs incurred on construction (creation) of new regulated tangible non-current asset to be owned by the company accounted for gas storage service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.252 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, STORAGE: INSTALLATION COSTS OF FA'

The Account 7700.252 'Expenditures on Non-Current Assets, Gas Regulated Activity, Storage: Installation Costs of FA' shall include the financial information of the costs incurred on installation of existing tangible noncurrent assets owned by the company accounted for gas storage service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.253 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, STORAGE: FA IN OPERATION'

The Account 7700.253 'Expenditures on Non-Current Assets, Gas Regulated Activity, Storage: FA in Operation' shall include the financial information of the costs incurred on existing tangible non-current assets in operation owned by the company accounted for gas storage service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.254 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, STORAGE: DEVELOPMENT (CREATION) OF NEW INTANGIBLE LT ASSET'

The Account 7700.254 'Expenditures on Non-Current Assets, Gas Regulated Activity, Storage: Development (Creation) of New Intangible LT Asset' shall include the financial information of the costs incurred on development (creation) of new regulated intangible non-current asset to be owned by the company accounted for gas storage service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.255 'EXPENDITURES ON NON-CURRENT ASSETS, GAS REGULATED ACTIVITY, STORAGE: INTANGIBLE LT ASSET IN OPERATION'

The Account 7700.255 'Expenditures on Non-Current Assets, Gas Regulated Activity, Storage: Intangible LT Asset in Operation' shall include the financial information of the costs incurred on existing intangible non-current assets in operation owned by the company accounted for gas storage service as a result of gas regulated ordinary activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7700.9 'EXPENDITURES ON NON-CURRENT ASSETS: NON-REGUALTED ACTIVITY'

The Account 7700.9 'Expenditures on Non-Current Assets: Non-Regulated Activity' shall include the financial information of the non-regulated expenditures on non-current assets as a result of a regulated ordinary operating activity during the tariff regulated period

[Standard Transactions]

USAID Energy Program

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