

Regulation on the Unified System of Accounts for Regulated Companies in Natural Gas Sector

Article 1 Scope of the Regulation

- 1) The unified system of regulatory accounts shall define the accounts for maintaining the accounting registers and drafting the statements for regulatory purposes.
- 2) The unified system of the accounts shall be based on the principles of International Standards of Financial Reporting (SNRF), International Standards of Accounts (SNK), as well as the Accounting Law that is implemented for the companies that operate in Albania.
- 2) The detailed unified system of the accounts allocated according to the regulated activities is reflected at the Annex of this Regulation.

Article 2. Implementation

- 1) The unified system of the accounts defined by this Regulation is obligatory for the entities licensed by the Energy Regulatory Authority (as follows ERE) to perform the activity in natural gas sector and for which ERE shall define or approve the tariffs and prices for the transmission, storage and distribution service.
- 2) Structure and the number of obligatory levels and accounts shall be implemented for different types of Regulated Activities.
- 3) The unified system of the accounts is composed of obligatory accounts according to which shall be prepared the financial statements (the financial statements are maintained in conformity with a unified system of the accounts, the Accounting Law, International Standards of Accounts (SNK), the respective regulations in Albania, as well as any other information that shall be submitted for regulatory purposes).
- 4) An entity that performs the regulated activity, may carry out further analytical accounts according to its needs.
- 4) If the Regulated Entity approves the system of accounts with a different classification of the account groups from the accounts defined on this Regulation, in this case, it shall provide a comparative review and the detailed specifications how the adopted respective accounts in such an accounting system, are compared with the accounts submitted on this regulation.

Article 3. Meaning of the terms

- 1) The words and expressions on this Regulation shall have the same meaning as defined on:
 - a) Law no. 25/2018 dated 10.05.2018 on Accounting and Financial Statements in Albania
 - b) Law no. 102/2015 on Natural Gas Sector in Albania,
 - c) Law no. 43/2015 on Power Sector in Albania
 - d) Other regulations that regulate the accounting and financial reporting in Albania; as well as
 - e) International Standards of Financial Reporting (SNRF) and International Standards of Accounts (SNK),

**Article 4.
Classification**

The system of the accounts shall systems the levels and items for any regulated activity using the principle of three – digit accounts, with specific analytical and sub-analytical accounts for the appropriate distribution of the costs according to the type, location, effects and other main elements to ensure full implementation of the rules for the allocation of the accounts between different regulated activities in natural gas sector as well as irregulated activities that do not relate to natural gas, for the documentation and reasoning of the expenses for the tariff review procedure.

**Article 5.
Minimum requirements for the allocated accounts**

- 1) A regulated entity that holds a license issued by ERE to perform the activities on natural gas sector, shall maintain the accounting data for:
 - a) Any regulated activity separately and
 - b) Allocated for the not-regulated activities,
- 2) Despite that, a Regulated entity shall perform the activity in natural gas area shall maintain the accounts in a way that it shall permit the identification of the costs items and the incomes as well as their distribution according to different customer category and the type of consumption

**Article 6.
Operational segments according to regulated activities**

- 1) The operational segment is composed from one part of the entity that deals with the activity generating the incomes or expenses (including the incomes and expenses regarding the transactions with other parts of the entity) the results of which activity are regularly reviewed by the Management of the entity to receive decisions, above all, regarding the allocation of the sources in a segment and assessment of its performance.
- 2) The regulated undertaking is obliged to identify as a specific operational segment each of the Regulated Activities that they carry out on natural gas sector, as well as other activities that do not relate with natural gas activities.
- 2) The regulated undertaking shall make the allocation of the accounts between different types of regulated activities that are carried out by the same legal person in conformity with the issued license conditions and shall report in conformity with International Standards of Financial Reporting 8 regarding the operational segments.

- 4) Reporting for one segment of the Regulated Activity shall contain specific financial information, such as: the reporting on the result of the Regulated Activity during the reporting period (statement of the incomes and the expenses).
- 5) Regulated undertakings shall submit audited financial reports according to the undertaking segments for each Regulated Activity on which it is engaged, including the review of the applied method for the allocation of the common costs and the costs for the segments that include irregulated activities.

Article 7.

Ancillary and supporting services for the undertaking

- 1) The activities for the ancillary and supporting services in a Regulated Undertaking shall compose of all activities that are carried out within the undertaking to carry out the Regulated Activities, or other activities that may be performed outside it and which effects may be financially measured.
- 3) The internal prices of the products and services for the ancillary and supporting services are recognized with the lowest cost and market price, anyhow they shall be analysed and shall be reviewed on the conditions of the real costs to ensure these services.
- 3) Activities for the ancillary and supporting services may include, but not be limited to activities such as:
 - a) study /research
 - b) development,
 - c) project,
 - d) testing and and measurement of different parameters on basic activity processes,
 - e) road transport,
 - f) social food,
 - g) maintenance of movement means,
 - h) standardization of the used equipments to receive and process the data, etc.

Article 8.

Reflection of secondary activities

- 1) Secondary activities shall constitute the services carried out by a Regulated Undertaking, which are not connected with the performance of Regulated Authorities and the majority of the product or services that are realized or may be purchased from the third parties in the market.
- 2) The accounts regarding the secondary activities for the purpose of this Regulation may be submitted at the financial statements of a Regulated Undertaking collectively as a single segment that covers all the secondary activities.
- 3) The internal prices of the products and services regarding the secondary services shall be reflected on the lowest amount between the cost and the price of the market.

Article 9.

Incomes and expenses of the segments / activities

- 1) The incomes and expenses of the segment /activity, as well as its assets and obligations, are defined on the amounts that are directly attributed to a segment/activity.
- 2) Allocation of the items in a segment/activity shall be on reasonable basis and is submitted in an understandable way.
- 3) The registration way of the business changes according to the segments/activities shall be as follows:
 - a) establishing analytic accounts according to the type, for each of incomes and expenses account of the segment/activity, and
 - b) appropriate allocation/distribution of the common costs and incomes for the ancillary and accompanying activities on the accounts of the Regulated Activity according to the predefined coefficients.

Article. 10

Allocation of the assets, capital and obligations

- 1) Fix assets shall be maintained on the defined accounts, analytically processed for any Regulated Activity, respecting the accounts allocation principles, in a way that each fix asset may be directly charged to a defined segment.
- 2) Parts of the assets which shall be used together by two or more segments are allocated to the segments according to the nature and the activity with which they are related for the time the incomes and the expenses related to them shall be also allocated in the same segments.
- 3) Regarding the assets which do not directly serve only one activity within the current organization chart of the company, may be established specific analytic accounts, or they may be submitted as un-allocated items.
- 4) The capital and the obligations are allocated into segments according to the assets allocation with which they relate.
- 4) The capital and the obligations which do not serve only to one activity shall be allocated in proportion with the distribution of the assets that relate to them or may be submitted as un-allocated items.
- 5) The assets used to carry out the ancillary and accompanying activities shall be charged to the respective segments of these activities.

Article 11.

Principle of allocated costs and incomes

The incomes and operational expenses of the companies shall be registered according to the segments and costs centres.

Article 12.

Registration of the expenses

- 1) The expenses regarding the regulated or irregulated activity are allocated in two groups:
 - a) directly, through the primary allocation (that happens at the time of business change for the undertaking), or
 - b) indirectly, through secondary allocation of the costs
 - i) through domestic borrowing, or through

- ii) domestic usage (transferr price), or
 - iii) by using the suitable coefficients for each activity allocation.
- 2) The Regulated Undertaking shall register the primary costs:
- a) regarding any regulated activity,
 - b) regarding the secondary activities,
 - c) regarding the ancillary and accompanying services,
 - d) regarding the common costs for an undertaking and
 - e) regarding the other common costs such as: procurement expenses and technical preparation, as well as the centers of general costs, administrative and management issues.
- 3) Incomes for the ancillary and accompanying services shall be directly charged to the segments of these activities.

**Article 13.
Cost allocation and tariff setting**

- 1) The Regulated Undertaking shall allocate the procurement cost, the technical preparation, the sale and service to the customers and other common costs for the individual customers by using predefined allocation coefficients.
- 2) Predefined allocation coefficients shall allocate the expenses of the common functions according to the type of costs and shall be accompanied with a detailed explanation of the methodology approved for the allocation at the financial statements notes.
- 3) General expenses, the administrative ones and the management ones may be allocated for the Regulated Activities and other activities, implementing the specific coefficients for the allocation if any type of cost for the approval of the prices and tariffs, according to the specific approach and conditions that may be defined time after time from the Tariff Methodology.
- 5) On the conditions when the Regulated Undertaking has not issued sufficient arguments for the implemented methodology for costs allocation and/or individual coefficients of costs allocation, ERE may select a method for the cost allocation according to the best international practices.

**Article 14.
Obligation for the financial reporting**

- 1) The Regulated Undertaking shall regularly deliver financial reports at ERE in conformity with the provisions of article 30 of Law no.102/2015 “On Natural Gas Sector”, as amended, as well as Annex 1 of this regulation.
- 2) ERE may define even other different reporting formats and may require the delivery of the reports according to different reporting intervals, when necessary.

**Article 15.
Issues that may not be regulated with this Regulation**

For all the issues that are not defined on this Regulation, shall be implemented the provisions as follows (on the order specified below):

- a) The Accounting Albanian Legislation,

- b) Tariff Methodology,
- c) Any other regulation that deals with the maintenance of the accounts and financial reporting for business policy.
- d) International Standards of Financial Reporting (SNRF) and International Standards of Accounts (SNK),

or other law, regulations and rules which may replace, amend or update the ones mentioned above.

Article 16.
Entry into force

- 1) This Regulation shall be published at the Official Gazette of Albania.
- 2) This regulation enters into force on date 01.01.2020

ANNEX 1

Unified System of the Accounts for the Natural gas Transmission and Storage Undertakings in Natural Gas Sector

Class 1: CAPITAL

10 CAPITAL AND RESERVES

101 Essential capital

1010 - *The capital itself*

1011 - *Shares of limited liability companies*

1012 - *Shares*

1013 *State capital*

1019 *Other shared capital*

104 Prime related to capital

105 Reserves from the reassessment

10510 Reserves from the reassessment of fix assets

10520 Reserves from other reassessments

106 Other reserves

1061 *Emmission prime*

1062 *Legal reserves*

1063 *Statutory and other reserves*

1071 *- Losses from the previous period*

107110 Losses of the previous period – transmission service

107120 Losses of the previous period – storage service

107140 Losses of the previous period – other services

1072 *-The profit of the previous period*

107210 *-Profit of the previous period – transmission service*

107220 Profit of the previous period – storage service

107240 Profit of the previous period – other services

11 Reserves (Not distributed profits)

111 General reserves

112 Reserves from reassessment

11210 Reserves from reassessment of Long-term assets

- 11220 _ Reserves from other reassessments
- 113 Reserves for investments
- 114 Other reserves

- 12 _ PROFITS AND LOSSES OF EXERCISE
- 121 _ Not distributed Profit/Losses of the current year
 - 12110 *Profit/Losses from regulated activities*
 - 12120 *Profit/Loss from irregulated activities*
 - 12150 *Profit /Loss – other activities*

- 13 Subventions for similar investments (incomes from prime, subventions, donations and similar)
 - 131 *-Subventions for equipments*
 - 13110 Financing of long-term assets used for natural gas transmission
 - 131101 Financing from the budget for long-term assets used for natural gas transmission
 - 131102 Financing from other sources for long-term assets used for natural gas transmission
 - 1320 Financing of fix assets used for regulated activities
 - 1390 Financing of fix assets used for irregulated activities a

- 137 _ Financing of other investments
 - 13710 _ Financing of operational activities regarding the natural gas transmission
 - 137101 _ Financing from the budget of operational activities related to natural gas transmission
 - 137102 Financing of other sources for operational activities related to natural gas transmission

- 13720 _ Financing of other regulated operational activities
- 13730 _ Financing of other irregulated operational activities
- 138 Tangible assets received for free (Grants)

- 15 _ Amounts foreseen for the risks and expenses
 - 151 Amounts foreseen for the risks
 - 1511 *-For obligations in conflict*
 - 1514 *-For the customer's guarantees*
 - 1515 *-For losses from exchange*
 - 1518 *-For other risks*

- 153 Amounts foreseen for pension and similar obligations
- 157 Amounts foreseen for the expenses that shall be distributed to some exercises
- 1572 *For big repairs*
- 158 Amounts foreseen for other expenses

- 16 SIMILAR BORROWINGS AND OBLIGATIONS
- 161 Borrowings received for short-term periods
- 1611 *Borrowings for the obligations*
- 16111 Amount of the borrowing (principal)
- 16118 Mature interests

- 163 Borrowings from the banks and other credit institutions
- 1631 Amount of the borrowing (principal)
- 1638 Mature interests

- 165 Deposits and received bails
- 167 Obligations regarding the participation
- 1671 ~~Amount of the obligation~~
- 1678 ~~Matured interests~~

- 168 Other borrowings and obligations
- 1681 *Sum of the borrowing or obligation*
- 1688 *Matured interests*

- Klasa 2 TANGIBLE ASSETS
- 20 Tangible, not fixed assets
- 201 Initial and expansion expenses
- 2011 *Initial and expansion expenses for transmission*
- 2013 *Initial and expansion expenses for the dispatch*
- 2014 *Initial and expansion expenses for general and administration purposes*
- 203 Expenses for the applied researches and expansions
- 2031 *Expenses for the applied researches and expansions for natural gas transmission*
- 2033 *Expanses for the applied researches and the expansions for dispatch*
- 2034 *-Expanses for applied researches for general and administration purposes*

- 205 _ Concessions and similar rights, patents, licenses, brands and other similar values
- 2051 _ *Patents, Licenses, Commercial Brands used for natural gas transmission*
- 2053 _ *Patents, Licenses, Commercial Brands used for dispatch*
- 2054 *Patents, Licenses, Commercial Brands used for general and administrative purposes*

- 206 _ Software
- 207 _ Commercial funds
- 208 _ Other not fixed, tangible assets
- 2081 Other not fixed tangible assets used for natural gas transmission
- 2083 _ Other not fixed tangible assets in dispatch
- 2084 _ Other not fixed, tangible, general and administration assets
- 209 Other not fixed, tangible assets for irregulated activities

- 21 Fixed tangible assets
- 211 -Land
- 21110 Land (terains) without constructions to be used by natural gas transmission
- 21120 Lands for the constructions and equipments of Transmission System.

- 21140 The land with constructions
- 211401 _ The land for general and administrative constructions and other facilities for regulated activities
- 211402 _ The land for constructions and facilities for irregulated activities
- 21150 *_ Land systematization and regulation*

- 212 -Constructions
- 21210 -*Constructions*
- 212101 -*Constructions for natural gas transmission*

- 21250 -*General constructions and installations*
- 212501 -General constructions and installations for natural gas transmission
- 212502 - Constructions and structures for irregulated activities
- 212503 - General and administrative constructions

- 21260 -*Infrastructure works*
- 21261 For natural gas transmission
- 21270 -*General regulations*

- 213 _ Technical installations, machinery, equipments, instruments and working tools
 - 21310 *Technical specific installations*
 - 213101 _ Lines used for natural gas transmission
 - 213106 _ Other lines

 - 21320 -*Technical complex installations*
 - 213201 Technical installations used for natural gas transmission
 - 213206 Others

 - 21330 *Machineries and equipments*
 - 213301 _ Machineries and equipments for natural gas transmission
 - 213306 Others

 - 21340 -*Machineries and working equipments – metering equipments*
 - 213401 Metering equipments for natural gas distribution / transmission / storage
 - 213406 Other meters and metering equipments

 - 21350 - *Instruments and tools*
 - 213501 - - Instruments used in transmission
 - 213502 - - Instruments used in sale
 - 213503 - - Instruments used in dispatch
 - 213504 - - Instruments for administrative and general usage
 - 213505 - - Instruments used for irregulated activities

 - 21360 - *Computer systems*
 - 213601 Computers used for natural gas transmission system
 - 213604 Computers used for dispatch
 - 213605 Computers used for general and administrative purposes

 - 21370 - *Equipments and other plants*
 - 213701 Used in operation
 - 213702 Used for maintenance

 - 21380 *Equipments and plants for irregulated activities*

- 215 Transport means
 - 21510 _ *Means for natural gas transmission activity*

- 215101 _Cars
- 215102 Trucks
- 215103 Specialized trucks
- 215104 Others

21540 -Used means for dispatch

- 21550 -Means for administrative and general usage
- 215501 -Cars
- 215502 -Others

21590 _ Means used for irregulated activities

- 216 ___-Immovable and reversible packaging
- 218 ___-Other tangible and fix assets
- 2181 ___*Furniture and furnishing*
- 2182 ___*Office equipments and informatics*
- 2188 ___*Others*

23 TANGIBLE ASSETS IN PROCESS, PREPAYMENTS AND PARTIAL PAYMENTS

- ~~2131 -Tangible, not fixed assets in process~~
- 23110 - Tangible, not fixed assets in process – Regulated activities
- 23190- Tangible, not fixed assets in process – Irregulated activities
- 232 - Tangible, fixed assets in process
- 23210- Tangible, fixed assets in process – regulated activities
- 23290- Tangible, fixed assets in other processes -irregulated activities

- 233 _-Pre-payments and partial payments for tangible, not fixed assets
- 234 _Pre-payments and partial payments for tangible, fixed assets

26 TANGIBLE FINANCIAL ASSETS

- 261 _-Participation titles
- 262 Portfolio titles
- 263 Other titles
- 264 Shares or parts thereof
- 265 Other deposits and bails

266 - Lending

2661 - General amounts

2668 - Matured interests to be received

267 Requests regarding the participation

2671 - General amounts

2678 - Matured interests to be received

269 Inflow to be performed for undelivered titles

2691 For participation titles

2692 For portfolio titles

2695 For other titles

28 - DEPRECIATION AND TANGIBLE ASSETS

280 - Depreciation of tangible and not-fixed assets

2801 - For initiation expenses

280101 - For initiation and expansion expenses of the activity

280102 - For initiation and expansion expenses for dispatch

280103 - For general and administrative initiation and expansion expenses

28020 - For the expenses of the researches and developments

280201 - For the expenses of researches and developments for the activity

280202 - For the expenses of the researches and developments for dispatch

280203 - For the expenses of general and administrative researches and developments

28050 - For similar concessions and rights, patents, licenses, brands, similar and rights and values

280501 - For patents, licenses, commercial brands, used for the activity

280502 - For patents, licenses, commercial brands used for dispatch

280503 - For patents, licenses, commercial brands used for general and administrative purposes

28070 - For commercial funds

28080 - Other tangible, not fixed assets

280801 - Other tangible, not fixed assets for the activity

280802 - Other tangible, not fixed assets for dispatch

280803 –For other tangible, non-fixed general and administrative assets

281 –Depreciation of tangible and fixed assets

28110 –For depreciation terrains, systematization and regulations

Sub-divisions according to activities and others (analytical accounts shall be in conformity with the accounting group 211)

28120 For the constructions

Subdivision according to the activities and others (analytical accounts shall be in conformity with the accounting group 212)

28130 For technical installations, machineries, equipments, the instruments and working tools (analytical accounts shall be in conformity with the accounting group 213)

281301 Depreciation costs regarding the natural gas transmission pipeline

281303 Depreciation cost regarding the regarding the natural gas storage tanks offshore

281304 Depreciation cost regarding the natural gas storage tanks onshore

281307 Depreciation cost regarding the other equipments for natural gas activity (please specify)

281310 Depreciation costs for non – material assets (for those with calculated depreciation)

28150 For the transportation means (sub-division as follows shall be in conformity with the accounting group 215)

281501 –Depreciation I

281502 –Depreciation I

281503 –Depreciation I

281504 – Depreciation I

28160 –For immovable and reversible packages

28180 –For other tangible, fixed assets

29 AMOUNTS FORESEEN FOR THE DEVALUATION OF TANGIBLE ASSETS

290 For tangible, not fixed assets

29050 For concessions, patents, licenses and brands

29080 For other tangible, not fixed assets

- 291 For tangible, fixed assets
- 29110 For not depreciated terrains
- 29120 For constructions
- 29130 For installations, machineries equipments
- 29150 For transport means
- 29160 For immovable and reversible packaging
- 29180 For other tangible and fix assets

- 293 For tangible assets in process
- 29310 For tangible, not fixed assets in process
- 29320 For tangible, fixed assets in process

- 296 For tangible financial assets
- 29610 For participation titles
- 29660 For lendings
- 29670 For the requirements for collection

CLASS 3 INVENTORIES

31 Materials

310 Storage materials

3100 Calculation for the supply of the materials, parts of the exchange, means and other inventories

3101 Material

3102 Exchange parts

3103 Means and inventories

3109 Correction of the amount for the materials inventory

32 -Inventory objects

33 Products (works, services) in process

330 -Not finished production

331 -Not finished services

34 Products

340 -Finished products

35 Goods

350 Purchase of the goods

- 350001 Natural gas on offshore storage tanks
- 350002 Natural gas for onshore storage tanks
- 350003 Natural gas for other storage environments (please specify)

- 351 Goods
- 352 Goods for wholesale
- 353 Goods for storage maintained with other legal persons
- 353001 _Natural gas on offshore storage tanks
- 353002 Natural gas for onshore storage tanks
- 353003 Natural gas for other storage environments (specificy)

- 354 _ Natural gas maintained with other legal persons
- 35400 Natural gas on offshore storage tanks maintained with other legal persons
- 354002 _Natural gas on onshore storage tanks maintained with other legal persons
- 354003 _ Natural gas for other storage environments (please specify) maintained with other legal persons

- 37 Unreachable status or near the third parties
- 38 Differece from the storage prices
- 39 Evidenced amounts for inassessments
Product materials and goods used from irregulated activities

CLASS 4

- 40 Supplies and related accounts
- 401 Payable accounts
 - 40110 - Payable accounts – regulated activities
 - 40120 -Payable accounts – irregulated activities
- 402 Not paid accounts (Accounts collected by the supplier)
 - 40210 - Accounts paid to the suppliers – regulated activities
 - 40220 _-Accounts paid to the suppliers – irregulated activities
- 403 -Credit purchase from the suppliers
- 404 -Suppliers with special conditions
- 405 _-Others

- 41 COLLECTED ACCOUNTS FROM THE CUSTOMERS AND RELATED PARTIES

- 411 - Collected accounts from the customers
 - 4111 -Customers according to the categories*
 - 41110 -Customers – legal parent undertakings and legal related persons
 - 41111 Purchasers – other legal related persons
 - 41112 Customers within the country
 - 411120 Customers for natural gas transmission services
 - 411122 Customers for natural gas storage services
 - 411124 Customers for other natural gas activities
 - 41113 -Customers outside the country
- 412 -Pre-paid accounts from the customers (Accounts paid from the Customers)
 - 41210 Customer – Electricity Transmission
 - 41290 Customer – Irregulated activities
- 413 Commercial credits for the customer
- 414 Collected accounts from sales to customers with specific conditions
- 415 Collections on foreign currency for commercial credits
- 416 Collected accounts and payable accounts for the sales to the related parties
- 42 OBLIGATIONS TO THE EMPLOYEES
 - 421 Paid accounts to the employees
 - 422 Collected accounts from the employees related to specific engagements
- 43 Social securities and related accounts
- 44 State related accounts
- 45 Groups and partners
- 451 -Group accounts
- 46 Various debtors and creditors
 - 462 -Requirements to be collected from the sale of tangible assets
 - 464 -Requirements to be collected from imbalances
 - 465 -Obligation to be paid for the imbalances
 - 466 -Other debtors and creditors
- 47 Temporary or pending accounts
- 48 Regulatory accounts

49	Evidenced amounts for inassessments
491	-Evidenced amounts for the customers – according to the groups
495	-Evidenced amounts for the group
496	-Evidenced amounts for various debtors

CLASS 5 — FINANCIAL ACCOUNTS

50 — SETTLEMENT STOCK

502 — Own shares

506 — Obligations

508 — Ownership titles

51 — SIMILAR BANKS AND INSTITUTIONS

511 — Amounts to be collected/paid

5121 — *Banks in ALL*

5124 — *Banks in currency*

5125 — *Stock in ALL*

5126 — *Stock in foreign currency*

5127 — *Deposits*

5128 — *Cheques to be paid*

5129 — *Other values*

52 COLLECTIONS AND OTHER VALUES

5211 — *Collections in ALL*

5224 — *Collectios in foreign currency*

524 — Others

54 LETTERS AND ADVANCES (LOANS ANS SETTLEMENTS OF THE DEBT UP TO THREE MONTHS)

58 INTERNAL SHOOTING

59 EVIDENCED AMOUNTS FOR INNASSESSMENT (INASSESSMENT OF FINANCIAL ASSETS)

CLASS 6 ACCOUNTS OF THE EXPENSES

60 Purchase and amendment of the status / expenses according to economic nature

601 Purchase of initial materials

60110 -Materials used for operations – Regulated activities

601101 Materials used for natural gas transmission

601104 Materials used for dispatch

601105 Materials used for new connections

- 601106 Materials used for capital investment
 - 60120 - Materials used for internal maintenance regarding the operations
 - 601201 Materials used for metering equipments
 - 601202 Materials used for invoices and collections
 - 601203 Materials used for customer's services
 - 601204 Materials used in marketing and advertising
 - 601205 Materials used in maintenance
 - 601206 Other materials used for marketing

 - 60140 ~~Materials used for qualified customers etc.~~
 - 601401 ~~Materials used for metering equipments~~

 - 60150 Materials used for general and administrative purposes
 - 601501 Office equipments
 - 601502 Fuel and other materials for transportation for administrative and general purposes
 - 601503 Materials for maintenance related to general and administration activities
 - 601504 Other materials used for general and administration activities

 - 60160 Materials used in researches – development
 - 60190 Materials used for irregulated activities

 - 602 - Other stock purchased materials
 - 60210 Fuel used in operations according to the subdivision for the accounts of the materials
 - 60220 Fuel used for maintenance
 - 60230 Fuel used in service to qualified customers etc
 - 60240 Fuel for administrative and general purposes
 - 60290 Fuel used for irregulated activities

 - 603 Amendment of the material status and purchased materials
 - 6031 ~~Amendment of initial material status~~
 - 6032 ~~Amendment of other material status~~
 - 6035 ~~Amendment of goods status~~

 - 604 Purchases for electricity, water
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- 605 Purchases for goods
- 606 Not stocked purchases, material, supplies
- 6061 *-Natural gas purchase to cover the losses in transmission network*
- 607 Sub-treatments directly included on the works or manufactured products
- 608 Others
- 6084 Ancillary services

- 61 WORKS AND SERVICES FROM THIRD PARTIES
- 611 General sub-treatments
- 61110 Regulated activities
- 611101 Sub-treatments in natural gas transmission (detailed for capacity level)
- 611104 Subtreatments for the metering system
- 611105 Materials used for new connections
- 611106 Materials used for capital investments

- 613 -Rentals
- 6131 For environments of transmission/storage services
- 6133 For administrative and general environments
- 6134 Others

- 615 Maintenance and repairs
- 6151 *Maintenance for natural gas transmission/storage*
- 6153 *Maintenance for the metering system*
- 6155 *General and administrative maintenance*

- 616 Safety primes
- 617 Studies and researches
- 618 Others

- 62 OTHER SERVICES
- 621 Staff from outside the entity
- 622 Intermediate payments and royalties
- 623 Payments for concessions, patents, brands, rights and similar values
- 624 -Advertising, publicity

- 625 _ Transferrers, trips and pre-diems
- 626 Post expenses and telecommunication

- 627 Transports
 - 6271 - *Transports for purchase*
 - 6272 - *Transport for sale*
 - 6276 - *Personel (collective) transport*

- 628 _Bank services

- 63 Taxes and similar payments
 - 631 -Turnover tax and excise
 - 632 -Taxes and related related discharges
 - 633 -Registration taxes
 - 638 - Other taxes

- 64 Expenses for the staff
 - 641 Salaries for the staff
 - 64110 -Salaries for the operations – regulated activities
 - 641101 Salaries expenses for maintenance of natural gas
 - 641102 Salaries expenses for metering system maintenance
 - 641103 Salaries expenses for general and administrative maintenance
 - 64120 -Salaries expenses for internal usage of natural gas transmission system
 - 641201 Pipelines according to the voltage level
 - 641203 Metering systems
 - 64150 - Salaries expenses for administrative and general purposes
 - 64160 - Salaries expenses for research – development
 - 64190 - Salaries expenses for the staff engaged in irregulated activities
 - 644 Social security and social support quotes
 - 64410 Social and health securities for the operations
 - 641101 According to the above-mentioned details for the account of payment salaries
 - 64420 -Social and health securities for internal maintenance regarding the operations

- 64450 - Social and health securities for administrative and general purposes
- 64460 - Social and health securities for research – development
- 64490 - Social and health securities engaged for irregular activities

- 645 - Other quotes for social organizations
- 648 -Other expenses

- 65 Other common expenses

- 652 Accounting amounts of tangible sold assets
- 653 Foreseen benefits and assistance
- 654 Reception expenses and gifts
- 656 Losses from the not-collection of the requests with the third parties
- 657 Penalties, fines and compensations
- 658 Other current expenses

- 66 Financial expenses

- 661 Expenses for the interests
- 662 Accounting amounts of tangible, sold, financial assets
- 663 Losses from the request for collections related to the participations
- 665 Minus amounts from the sale of settlements
- 666 Losses from the currency expenses
- 668 Other financial expenses

- 67 Extraordinary expenses
- 671 Expanses from various disasters
- 672 Expanses from expropriations and other measures of state authorities
- 673 Different expanses of the strategy (closure of the activity etc.)
- 677 Losses from permitted errors in previous activities
- 678 Others

- 68 Depreciations and foreseen amounts
- 681 Depreciations and foreseen amounts of utilization
- 6811 - *Depreciations of tangible assets*
- 68110 Depreciation regarding the regulated activities
- 681101 According to the asset's specifications in natural gas transmission
- 681110 Depreciation of not -material assets (for those with calculated depreciation)

- 68120 Depreciation for the assets used for maintenance
- 681201 Plants and specific equipments
- 681202 Constructions and structures
- 681203 Transport means
- 681204 Other assets used for the internal maintenance

- 68150 Depreciation of general and administration assets
- 68190 Depreciation of the assets used in irregulated activities

- 6812 *-Amounts foreseen for the depreciation of tangible assets*
- 6813 *- Amounts foreseen for the depreciation of circulating assets*
- 6815 *-Amounts foreseen for the risks and expenses*
- 6816 *-Quotes part of the expenses to be distributed in some exercises*

- 686 *- Amounts foreseen for financial assets*
- 6862 *-Amounts foreseen for the depreciation of financial, tangible assets*
- 6864 *-Amounts foreseen for the risk of the expenses*
- 6865 *-Amounts foreseen for the depreciation of circulating financial assets*

- 687 *-Extraordinary foreseen amounts*

- 69 INCOME TAX
- 694 *-Taxes on the incomes*
- 695 Conditioned tax facilities

CLASS 7 INCOMES

- 70 *-INCOMES FROM THE SALE*

- 701 Incomes from the sale of the products
- 70110 *-Incomes from natural gas transmission activity*
- 701101 Incomes classified according to the nature of the service for service levels
- 701102 Incomes from the capacity allocation
- 701103 Other transmission services

- 702 Other incomes from the sale of the goods
- 702002 Incomes from the sale of natural gas to household customers
- 702003 Incomes from the sale of natural gas to commercial customers ialë

702004 Incomes from the sale of natural gas to industrial customers

7022 *Incomes from the sale of the goods in the foreign market*

703 - Incomes from the performed services

704 - Incomes from the performed works

709 - Incomes from the sales – irregulated activities

71 INCOMES FROM THE SALE OF THE SERVICES –

711 Incomes from the sale of transmission services to other related legal persons

711001 Incomes from the natural gas transmission to other legal persons

711003 Incomes from natural gas storage to other legal persons

712 Incomes from the sale of storage services in the internal market

712007 Incomes from natural gas storage for household customers

712008 Incomes from natural gas storage for commercial customers

712009 - Incomes from natural gas storage for industrial customers

715 - Incomes from the sale of the services in the foreign market

715001 - Incomes from natural gas transmission in the foreign market – country no. 1

715002 - Incomes from natural gas transmission in the foreign market – country no. 2

715003 - Incomes from natural gas transmission in the foreign market – country no. 3

715004 - Incomes from natural gas transmission in the foreign market – country no. 4

72 - PRODUCTION OF TANGIBLE ASSETS

721 - Tangible, not fixed assets

722 - Tangible, fixed assets

73 - SUBVENTIONS FOR UTILIZATION

731 - Subventions for the prices

732 - Other subventions for utilization

75 - OTHER COMMON INCOMES

751 - Quotes – part of the subventions for investments

752 - Incomes from the sale of tangible assets

754 - Received gifts and help

- 756 — Request for repaired collection
- 757 —Collected penalties and fines
- 758 —Others

- 76 _FINANCIAL INCOMES
- 761 -Incomes from participations
- 762 -Incomes from the sale of tangible, financial assets
- 763 -Incomes from other financial tangible assets from the participation
- 764 -Incomes from the settlement
- 765 -Plus the value from the sale of the settlements
- 766 -Benefits from the currency exchanges
- 767 _-Incomes from the interests
- 768 -Other financial incomes

- 77 _EXTRAORDINARY INCOMES
- 771 -Compensation and recoveries for the damages from the disasters
- 772 -Other compensations
- 773 -Incomes from closed activities and other amendments of the strategy
- 777 -Permitted gains and errors permitted for previous exercises
- 778 -Other incomes

- 78 _RECOVERY OF THE FORESEEN AMOUNTS
- 781 Recoveries related to utilization
- 78110 Recoveries for the foreseen amounts for depreciation of fixed/not fixed, tangible assets
- 78120 Recoveries of the amounts foreseen for the risks of the expenses
- 78130 Recovery of the amounts foreseen for other depreciations

- 786 _Recovery of the foreseen financial amounts
- 78620 _Recovery of the foreseen amounts for the depreciation of tangible, financial, circulating assets

- 787 Retake of the extraordinary amounts

- 79 TRANSFERRING OF THE EXPENSES

Unified System of the Accounts for the Distribution Undertakings in Natural Gas Sector

Class 1: CAPITAL

10 CAPITAL AND RESERVES

101 Fundamental capital

1010 - *Own capital*

1011 - *Shares of limited liability companies*

1012 - *Shares*

1013 - *State capital*

1019 - *Other shared capital*

104 Primes related to the capital

105 Reserves from reassessment

10510 Reserves from the reassessment of fixed activities

10520 Reserves from other reassessments

106 Other reserves

1061 - *Prime of the naming*

106 - *Legal reserve*

1063 - *Statutory and other reserves*

1071 - *Losses from the previous period*

107110 - *Losses from regulated activities*

107120 - *Losses from irregular activities*

1072 - *Profit of the previous period*

107210 - *Profit from the regulated activities*

107220 - *Profit from irregular activities*

11 OTHER FUNDS

111 Development funds

112 Reserve remuneration of the reserve

113 Reserve funds for social aids

118 Other funds

12 FINANCIAL RESULT (PROFIT AND LOSS)

- 12110 _ Profit /Loss from regulated activities
- 12120 _ Profit /Loss from irregulated activities

- 13 _ SUBVENTIONS FOR THE SIMILAR INVESTMENTS (PROFITS FROM PRIME, SUBVENTIONS, DONATIONS AND SIMILAR)
 - 13110 _ *— Financing of the used equipments for the natural gas distribution*
 - 131101 _ Financing of the state budget of fix assets used in natural gas distribution
 - 131102 _ Financing from other sources of fix assets used in natural gas distribution
 - 13120 _ Financing of fix assets used in regulated activities
 - 13190 _ Financing of fix assets used in irregulated activities

 - 137 _ Financing of other investments
 - 13710 _ Financing of operational activities related to natural gas distribution
 - 137101 _ Financing from the budget of the operational distribution activities regarding natural gas
 - 137102 _ Financing from other sources of operational distribution activities related to natural gas

 - 13720 _ Financing of other regulated operational activities
 - 13730 _ Financing of other irregulated operational activities

- 138 _ Tangible assets received for free (Grants)

- 15 _ AMOUNTS PROVIDED FOR RISKS AND EXPANSES
 - 151 _ Amounts provided for risks
 - 1511 _ *For obligations in conflict*
 - 1514 _ *For the guarantees of the customers*
 - 1515 _ *For the losses in exchange*
 - 1518 _ *For other risks*

 - 153 Amounts provided for pensions and similar obligations
 - 157 Amounts provided for expenses to be distributed for some works
 - 1572 *For big repairs (examples for natural gas sector)*
 - 158 Amounts provided for other expenses

- 16 _ LOANS AND RELATED OBLIGATIONS
 - 161 _ *Loans received for short-term periods*

1611 - *Loans regarding obligations*

16111 *Amount of the loan (principal)*

16118 *Matured interests*

162 *Loans received for long-term period*

16211 *Amount of the loan (principal)*

16218 *Matured interests*

163 *Loans from the banks and other credit institutions*

1631 *-Loans received for short-term periods*

16311 *Amount of the loan (principal)*

16318 *Matured interests*

1632 *-Loans received for long-term periods*

16321 *-Amount of the loan*

16328 *Interests*

165 *Deposits and received bails*

167 *Obligations regarding the participation*

1671 *-Amount of the obligation*

1678 *-Matured interests*

168 *Other loans and obligations*

1681 *-Amount of the loan or the obligation*

1688 *-Matured interests*

Class 2 TANGIBLE ASSETS

20 *TANGIBLE, NOT FIXED ASSETS*

201 *Initiation and expansion expenses*

2011 *-Initiation and expansion expenses for natural gas distribution*

2013 *-Initiation and expansion expenses for dispatch*

2014 *-Initiation and expansion expenses for general and administration purposes*

203 *Expenses for applied researches and expansions*

2031 *-Expenses for the applied researches and the expansions for the natural gas distribution*

2033 *-Expenses of applied researches and the expansions for dispatch*

2034 *-Expenses for the applied researches and expansions for administration purposes*

- 205 _ Concessions and similar rights, patents, brands, and other similar values
- 2051 *Patents, Licenses, Commercial Brands used for natural gas distribution*
- 2053 *Patents, Licenses, Commercial Brands used in dispatch*
- 2054 *Patents, Licenses, Commercial Brands used for general and administration purposes*

- 206 _ Software (examples for natural gas sector)
- 2061 *Software used for natural gas distribution*
- 2063 *Software used for distribution in dispatch*
- 2064 *Software used for general and administration purposes*

207 _ Commercial funds

- 208 _ Other tangible, not fixed assets (examples for natural gas sector)
- 2081 *Other tangible, not fixed assets in natural gas distribution*
- 2083 *Other tangible, not fixed assets in dispatch*
- 2084 *Other tangible, not fixed, general and administration assets*

209 Other tangible, not fixed assets for irregulated activities

21 _ TANGIBLE, FIX ASSETS

211 _ Land

2111 *Land (terrains) without construction for natural gas distribution*

2114 *Land with constructions*

21141 Land for general and administrative buildings and other facilities for regulated activities

21142 Land for the constructions and facilities for irregulated activities

2115 *Land systematization and regulations*

21151 For natural gas distribution

212 Constructions

2121 *-Constructions*

21211 *Constructions for natural gas distribution*

2125 *—General constructions and installations*

21251 - *_General constructions and installations for natural gas distribution*

21253 *_General and administrative constructions*

21254 *_Constructions for the structures of irregulated activities*

- 2126 *-Infrastructure acts*
- 21261 For natural gas distribution
- 2127 *-General regulations*

- 213 Technical installations, machineries, equipments, instruments and working tools
- 2131 *-Technical specific installations (Distribution lines)*
- 21311 *-Pipeline used for natural gas distribution*
- 21316 Other pipelines

- 21320 *-Station equipments*
- 213201 Equipments of the stations for natural gas distribution
- 213206 Others

- 21330 *-Machineries and equipments*
- 213301 Machineries and equipments for natural gas distribution
- 213306 *-Others*

- 21340 *-Technical installations, machineries, financed equipments from the customers*
- 21350 *-Metering equipments*
- 213501 *-Metering equipments for natural gas distribution*
- 213503 *-Metering equipments for end-use customers*
- 213506 *-Other meters and metering equipments*

- 21360 *-Computer systems*
- 213601 Computers used for natural gas distribution
- 213603 Computers used for end-use customers sale
- 213604 Computers used for dispatch
- 213605 Computers used for general and administrative purposes

- 21370 *-Means and communication lines*
- 213701 Means and communication lines used for natural gas distribution
- 213703 Means and communication lines used for sale to end-use customers
- 213704 Means and communication lines used for dispatch
- 213705 Means and communication lines used for general and administrative purposes

- 21380 *-Other equipments and plants*
- 213801 Used for operations

- 213802 Used for maintenance
- 213803 -Used for service centers, the work meetings and the processes in continuation (intermediate)
- 213804 Used for sales and for customer service
- 213805 Used for administrative and general purposes

- 21390 -Equipments/devices and plants used for irregulated activities

- 215 _Transport means
 - 2151 *Means that shall be used for natural gas distribution*
 - 21511 _Vehicles
 - 21512 _Trucks
 - 21513 _Specific vehicles
 - 21514 _Others

 - 21530 *Means used for sale to end-use customers*
 - 215301 Vehicles
 - 215302 _Others

 - 21540 *_Means used for dispatch*
 - 21550 _Means used for general and administrative and general usage
 - 215501 _Vehicles
 - 215502 _Others

 - 21590 _Means used for irregulated activities

- 216 _Immovable and reversible packaging
- 218 _Other tangible, fixed assets
 - 2181 *Furniture and furnishings*
 - 2182 *Office and informatic purposes*
 - 2188 *Others*

- 23 _TANGIBLE ASSETS IN PROCESS, PRE-PAYMENTS AND PARTIAL PAYMENTS
 - 23110 Tangible, not fixed assets, in process – Regulated activities
 - 23190 Tangible, not fixed assets in process - Irregulated activities

 - 232 _Tangible, fixed assets in process

- 23210 _Tangible, fixed assets in process connected to the distribution system
- 23240 Tangible, fixed assets in process connected to the dispatch
- 23250 Tangible, fixed assets, general and administrative in process
- 23290 Tangible, fixed assets in process, others in irregulated activities

- 26 _FINANCIAL, FIXED ASSETS
- 261 _Participation titles
- 262 _Portfolio titles
- 263 _Other titles
- 264 _Shares or owned parts
- 265 _Deposits and other bails
- 266 _Lending
- 2661 *Main/general amounts*
- 2668 *-Matured interests to be received*

- 267 Requirements regarding the participation
- 2671 *-General amount*
- 2678 *Matured interests to be received*

- 269 Inflows to be carried out for not-submitted titles
- 2691 *-For participation titles*
- 2692 *-For portfolio titles*
- 2695 *-For other titles*

- 28 -DEPRECIATIONS OF TANGIBLE ASSETS
- 280 Depreciation of tangible, not-fixed assets
- 28010 For initiation expenses
- 28011 For initiation expenses and for activity expansion
- 28013 For initiation expenses and expansion for dispatch
- 28014 For initiation expenses and expansion, general and administrative

- 28020 -For research and development expenses
- 280201 -For research and development expenses for the activity
- 280202 -For research and development expenses for dispatch
- 280203 -For general and administrative expenses for the research and development

- 28050 -For concessions and similar rights, patents, licenses, brands and similar values
- 280501 For the patents, licenses, commercial brands, used for the activity
- 280502 For the patents, licenses, commercial brands, used for dispatch
- 280503 For patents, licenses, commercial brands, used for general and administrative purposes

- 28070 -For commercial funds
- 28080 -For other tangible, not fixed assets
- 280801 For other tangible, not-fixed assets for the activity
- 280802 For other tangible, not-fixed assets in dispatch
- 280803 For other tangible, not fixed, general and administrative assets

- 281 _Depreciations of tangible, fixed assets
- 28110 _For depreciated terrains, systematization and regulations
Subdivisions according to the activities and others (analytical accounts shall be in conformity with the group of the accounts 211)

- 28120 -For constructions
Subdivisions according to other activities (analytical accounts shall be in conformity with the group of accounts 212)

- 28130 -For technical installations, machineries, equipments, instruments and working tools (analytical accounts shall be in conformity with the group of accounts 213)

- 281302 Depreciation cost regarding natural gas distribution pipelines
- 281307 Depreciation cost regarding other devices of natural gas activity
(please specify)
- 281310 Depreciation cost of not -material assets (for those with calculated depreciation)

- 28150 _For the transport means (subdivisions as follows shall be in conformity with the group of accounts 215)
- 281501 —Depreciation
- 281502 —Depreciation
- 281503 —Depreciation
- 281504 —Depreciation

- 28160 _Immovable and reversible packaging
- 28180 _ For other tangible, fixed assets

29 AMOUNTS FORESEEN FOR THE DEVALUATION OF TANGIBLE ASSETS

- 290 For tangible, not fixed assets
- 29050 For concessions, patents, licenses, brands
- 29080 For other tangible, not fixed assets

- 291 For tangible, fixed assets
- 29110 For not-depreciated terrains
- 29120 For constructions
- 29130 For installations, machineries and equipments
- 29150 For transport means
- 29160 Immovable and reversible packaging
- 29180 For other tangible, fix assets

- 293 For fix assets in process
- 29310 For tangible, not fixed assets in process,
- 29320 For tangible, fixed assets in process

- 296 For tangible, financial assets
- 29610 For participation titles
- 29660 For the lendings
- 29670 For the requirements to be collected

CLASS 3 INVENTORIES

- 31 MATERIALS
- 310 Storage Materials
- 3100 *Calculation of materials supply, exchange parts, other means and inventories*
- 3101 Material
- 3102 Exchange parts
- 3103 Means for the inventories
- 3109 Correction of the inventory amount for the materials

- 32 INVENTORY FACILITIES
- 33 Products (works, services) in process
- 330 Not terminated production
- 331 Not terminated services

34 PRODUCTS

340 -Ready made products

35 GOODS

350 -Purchase of the goods

37 Unreachable goods or at third parties

38 Difference from storage prices

39 Amounts foreseen for depreciation

30 Material products and goods used from irregular activities

CLASS 4

40 SUPPLIERS AND RELATED ACCOUNTS

401 -Payable accounts logari të pagueshme

40110 - Payable accounts - regulated activities

40120 - Payable accounts – irregular activities

402 Not-paid accounts (Accounts collected from the supplier)

40210 -Payable accounts to the supplier - regulated activities

40220 -Payable accounts to the supplier – not regulated activities

403 -Credit purchases from the suppliers

404 -Suppliers with specific conditions

41 CUSTOMERS AND RELATED ACCOUNTS

411 Collected accounts of the customers

41110 Customers – natural gas distribution

41120 Customers per new connections

41130 Others

41140 Customers for other natural gas services

41150 Customers outside the country

41190 Irregular activity

412 Not paid accounts from the customers (Paid accounts from the customers)

41210 Natural gas distribution

41220 New connections

41230 Others

41290 Not regulated activities

- 413 Commercial credit for the customer
- 414 Collected account from the sale to the customer with special conditions
- 415 Collections in foreign currency for commercial credit
- 416 Collected accounts and paid accounts from the sale to related parties

42 OBLIGATIONS TO THE EMPLOYEES

- 421 Llogari të pagueshme ndaj punonjësve
- 422 Llogari të arkëtueshme nga punonjësit

43 SOCIAL SECURITIES AND RELATED ACCOUNTS

- 44 STATE, RELATED ACCOUNTS
- 45 GROUPS AND PARTNERS
- 451 Group accounts

46 VARIOUS DEBTORS AND CREDITORS

- 462 Requirements for collections and penalties
- 463 Requirements to be collected from the interruptions
- 464 Assessment of the interruptions
- 465 Requests for collections and legal issues
- 466 Request for collection from legal orders

47 TEMPORARY OR WAITING ACCOUNTS

48 REGULATORY ACCOUNTS

49 AMOUNTS FORESEEN FOR DEPRECIATION

- 491 Amounts foreseen for the customers – according to the groups
- 495 Amounts foreseen for the group
- 496 Amounts foreseen for various debtors

CLASS 5 FINANCIAL ACCOUNTS

50 SETTLEMENTS

- 502 Own shares
- 506 Obligations
- 508 Ownership titles

51 BANKS AND SIMILAR INSTITUTIONS

- 511 _Amount to be collected /paid
- 5121 *_Bank in ALL*

5124 *Bank in currency*

5125 *Credit letters in ALL*

5126 *Credit letters in foreign currency*

5127 *Deposits*

5128 *Cheques to be paid*

5129 *Other amounts*

52 CASH AND OTHER VALUES

5211 *Cash in ALL*

5224 *-Cash in foreign currency*

523 *-Others*

54 LETTERS AND ADVANCES (LOANS AND SETTLEMENTS OF THE THE DEBT UP TO THREE MONTHS)

58 INTERNAL TRANSFERS

59 FORESEEN AMOUNTS FOR THE DEPRECIATION (DEPRECIATION OF FIX ASSETS)

CLASS 6 ACCOUNTS OF THE EXPANSES

60 PURCHASES AND AMENDMENT OF THE STATUS/ EXPENSES ACCORDING TO THE ECONOMIC NATURE

601 *-Purchase of initial materials*

60110 *-Materials used in work environments, work departments and intermediate processes*

601101 *- Materials used at substations, work departments and operations with intermediate processes*

601102 *Materials used at service stations, work departments and quick maintenance processes*

60120 *-Materials used for the sale and other services to the customers*

601201 *Materials used at metering equipments*

601202 *Materials used for invoices and collections*

601203 *Materials used for customer service*

601204 *Materials used for marketing and advertising*

601205 *Materials used for maintenance*

601206 *Other materials used in marketing*

60130 *Materials used for general and administrative purposes*

601301 *-Office supplies*

- 601302 _ Fuels and other transport materials for administrative and general purposes
- 601303 Maintenance materials connected to general and administrative activities

- 60170 Materials used for research – development
- 60190 Materials used for irregulated activities

- 602 _Purchase of other stock materials
- 60210 Fuel used in operations (examples for natural gas sector) according to the subdivisions for the materials accounts
- 60220 Fuel used for maintenance
- 602201 Fuel used for processes regarding the metering
- 602202 Fuel used for customer’s service
- 602203 Fuel used for marketing activities etc

- 60230 Fuel used for sale and services to the customers
- 60240 Fuel used for administrative and general purposes
- 60290 Fuel used for irregulated activities

- 603 _Change of the material’s status and purchased materials
- 6031 *_Changes of initial material’s status*
- 6032 *_Change of other materials status*
- 6035 *_Change of the good’s status*
- 604 _Purchase of electricity, water
- 605 _Purchase of goods
- 606 Purchase of not-stock, materials, supply
- 6061 *_Natural gas purchase to cover the losses in the network*
- 607 _Subtreatments directly included in fabricated works and products
- 608 Others
- 6084 *_ Ancillary services*

- 61 WORKS AND SERVICES FROM THIRD PARTIES
- 611 _General subtreatments
- 61110 _Regulated activity
- 611101 -Subtreatments in natural gas distribution
- 611104 -Subtreatments at the metering system
- 611105 -Materials used for new connections
- 611106 -Materials used for capital investments

- 613 Rent
 - 6131 For natural gas distribution service environments
 - 6133 For administrative and general environments
 - 6134 Others

- 615 Maintenance and repairs
 - 6151 *Maintenance for natural gas distribution*
 - 6153 *Maintenance for the metering system*
 - 6155 *General and administrative maintenance*

- 616 Safety primes
- 617 Studies and research
- 618 Others

- 62 OTHER SERVICES
 - 621 Staff outside of the economic unit
 - 622 Intermediate payments and fees
 - 623 Payments for concessions, patents, licenses, brands, rights and similar values
 - 624 Advertising, publicity
 - 625 Transfers, trips and per-diems
 - 626 Post and telecommunication expenses

- 627 Transport
 - 6271 *Transport for purchase*
 - 6272 *Transport for sale*
 - 6276 *Staff (collective) transport*
- 628 Bank services

- 63 TAX AND SIMILAR FLOWS
 - 631 Turnover tax and excise
 - 632 Tax and similar related flows
 - 633 Registration fee
 - 638 Other taxes

- 64 EXPENSES FOR THE STAFF
 - 641 Payments for the staff
 - 64110 Payments for the operations – regulated activities
 - 641101 *Payment expenses for natural gas distribution*
 - 641102 *Payment expenses for the metering system*

- 641103 *General and administrative payment expenses*
- 641105 Expenses for the payments for new connections
- 641106 Payment expenses for capital constructions (investments)

- 64120 - Payment expenses for maintenance
- 641201 Payment expenses for maintenance regarding the distribution

- 64130 Payment at the service points, sectors, departments
- 641301 Staff expenses at substations
- 641302 Payment for the maintenance staff for substations, new connections

- 64140 Payments for customer service
- 641401 Payment for metering sector
- 641402 Payment for the customer service
- 641403 Payment for the information and advertising
- 641404 Payment for maintenance regarding the customer service
- 641405 Payment for the external staff engaged for maintenance service

- 64150 Payment expense for administrative and general purposes
- 64160 Payment expenses for research – development
- 64190 Payment expenses for the staff engaged in irregular activities

- 644 - Social security and social security quotes
- 64410 Social and health securities for regulated activities
- 641101 For the distribution activity
- 641103 For the metering activity

- 64420 Social and health securities for maintenance sectors
- 644201 For distribution
- 644202 For metering sector

- 64430 -Social securities for the service substations, workshop and intermediate processing
- 64440 Social securities for sale and customer service
- 64450 Social and health securities for administrative and general purposes
- 64460 Social and health securities for research – administration
- 64490 Social and health securities engaged for irregular activities

- 645 Other quotes for social organizations

- 648 Other expenses
- 65 OTHER CUSTOM EXPENSES
- 652 Accounting value of tangible sale assets
- 653 Provided subsidy and assistance
- 654 Expenses for the receptions and gifts
- 656 Losses from the non-collection of the requirements on third parties
- 657 Penalties, fines and repairs
- 658 Other flow expenses
- 66 FINANCIAL EXPENSES
- 661 Expenses for the interests
- 6611 *-For longterm loans*
- 6612 *-For shortterm loans*

- 662 *-Accounting amount of tangible financial sold assets*
- 663 *-Losses from the collection requirements regarding the participation*
- 665 *-Minus the value from the sale of the settlements*
- 666 *-Losses from currency exchange*
- 668 *-Other financial expenses*

- 67 EXTRAORDINARY EXPENSES
- 671 Expenses from various disasters
- 672 Expenses from expropriations and other measures of state authorities
- 673 Expenses from changes of the strategy (closure of the activity etc.)
- 677 Permitted losses and errors from previous exercises
- 678 Others

- 68 DEPRECIATIONS AND FORESEEN AMOUNTS
- 681 Depreciations and foreseen amounts of utilization

- 6811 *Depreciations of tangible assets*
- 681110 Depreciation connected to the regulated activity
- 681112 Depreciation regarding natural gas distribution pipelines
- 681115 Depreciation regarding natural gas stations
- 681117 Depreciation regarding other equipments of natural gas activity (specify)
- 681119 Depreciation of non-material assets (for those with calculated depreciation)

- 68120 Depreciation for the assets used for maintenance
- 681201 Plants and specific tools
- 681202 Constructions and structures
- 681203 Transport means
- 681204 Other assets used for internal maintenance

- 68130 Depreciation of assets used in the sectors

- 68140 -Depreciation of used assets for sale and service to the customers
- 681401 -Meters
- 681402 -Computer systems
- 681403 -Customer's services
- 681404 -Constructions and structures
- 681405 -Automobiles
- 681406 -Instruments/tools
- 681407 -Other assets used for the sale and customer's service

- 68150 Depreciation of general and administrative assets
- 68190 Depreciation of the assets used in irregulated activities

- 6812 *Amounts provided for the depreciation of tangible assets*
- 6813 *Amounts provided for the depreciation of circulating assets*
- 6815 *Amounts provided for the risks and expanses*
- 6816 *Quote part of the expenses to be distributed for some exercises*

- 686 Amounts provided for financial assets
- 6862 *- Amount foreseen for depreciation of tangible, financial assets*
- 6864 *-Amounts provided for the risks and expenses*
- 6865 *-Amounts provided for the depreciation of circulating financial assets*

- 687 – Extraordinary provided amounts
- 69 __ INCOME TAX
- 694 __ Taxes on the incomes
- 695 _ Tax conditional facilities

- CLASS 7 INCOMES

- 70 INCOMES FROM THE SALE

- 701 Incomes from the sale of the products
- 70110 Incomes from the sale of distribution services
- 701101 Incomes from the distribution activity

- 702 Other incomes from the sale of the goods
- 702002 Incomes from the sale of natural gas to household customers
- 702003 Incomes from the sale of natural gas to commercial customers
- 702004 Incomes from the sale of natural gas to industrial customers

- 7022 *Incomes from the sale of the goods in the foreign market*

- 703 Incomes from performed services (examples of natural gas industry)
- 70310 Incomes from new connections
- 70320 Incomes from the sale of other services
- 704 Incomes from the performed works
- 709 Incomes from the sales – irregulated activities

- 71 INCOMES FROM THE SALE OF THE SERVICES –
- 710 Incomes from the sale of the services to legal parent entities and dependent legal entities
- 710002 Incomes from natural gas distribution to parent legal undertakings and dependent legal persons
- 712 Incomes from the sale of distribution services in the internal market
- 712001 Incomes from natural gas distribution to household customers
- 712002 Incomes from natural gas distribution to commercial customers
- 712003 Incomes from natural gas distribution to industrial customers

- 715 Incomes from the sale and services in the foreign market
- 715001 Incomes from natural gas distribution in the foreign market – location no. 1
- 715002 Incomes from natural gas distribution in the foreign market – location no. 2
- 715003 Incomes from natural gas distribution in the foreign market - location no. 3
- 715004 ~~Incomes from natural gas distribution in the foreign market – location no. 4~~

- 72 — PRODUCTION OF TANGIBLE ASSETS
- 721 —Tangible, not-fixed assets
- 722 —Tangible, fixed assets

- 73 — SUBVENTIONS FOR UTILISATION
- 731 — Subventions for prices

- 732 —Other subventions for utilization
- 75 —OTHER COMMON INCOMES
- 751 — Quote – part of the subventions for investments
- 752 —Incomes from the sale of tangible assets
- 754 —Received gifts and aids
- 756 —Requirements for the recovered collections
- 757 —Collected penalties and fines
- 758 — Others

- 76 —FINANCIAL INCOMES
- 761 —Participation incomes
- 762 —Incomes from the sale of tangible, financial assets
- 763 — Incomes from other tangible financial assets other from participation
- 764 —Incomes from the settlements
- 765 —Plus the value from the sale of the settlements
- 766 —Gains from currency exchanges
- 767 —Incomes from the interests
- 768 —Other financial incomes

- 77 —EXTRAORDINARY INCOMES
- 771 —Compensations and remedies from the disaster damages
- 772 —Other damages
- 773 —Incomes from closed activities and other strategic amendments
- 777 —Gains and errors permitted for previous works
- 778 —Other incomes

- 78 RETAKES OF THE PROVIDED AMOUNTS
- 781 Retake connected to utilization
- 78110 Retake of the amounts provided for tangible fix/not fix assets
- 78120 Retake of the amounts provided for the risks and expenses
- 78130 Retake of the amounts provided for other depreciations

- 786 Retake of the financial provided amounts
- 78620 Retake of the amounts provided for depreciation of tangible, financial, circulating assets
- 787 Retake of extraordinary amounts
- 79 TRANSFERRING OF THE EXPANSES