

**Execution of the tariff estimate of Beineu-Shymkent Gas Pipeline LLP for 2015
as related to the regulated service on commercial gas transportation via main gas pipelines**

No.	Indicator title	Unit of measurement	Stipulated in the tariff estimate approved in the simplified procedure for tariff estimate	Actually established values of the tariff estimate for 2015	Deviation, in %	Reasons for deviation
1	2	3	4	5	6	7
I	Expenses for production of goods and services, total	thous. KZT	11 96 138	11 404 389	100%	
	Including:					
1	Material costs, total	-/-	339 349	102 538	30%	
	Including:					
1.1	Gas for own demands and losses		331 983	97 251	29%	The expenses under this item in the approved tariff estimate (hereinafter TE) make 331 982 thous. KZT, actual execution made 97 251 thous. KZT or 29%. Saving under this item was due to reduction of gas price (in the current TE, the gas price equals to 9 180 KZT excluding VAT, in fact the gas price since January 1 till August 1 is - 5 598,6 KZT per thous.m3 excluding VAT and since September 1 till December 31 is - 5 696,1 KZT per thous.m3 excluding VAT). It should be stated as well that gas consumption for OD&PL has been calculated in TE based on the gas transportation volume of 2 500 000 thous.m3 of gas, actual transportation of gas in 2015 was equal to 1 215 927 thous.m3.
1.2	POL for motor transport		4 431	5 287	119%	
1.3	Electric power	-/-	2 935	0	0%	Expenses under this item in the approved tariff estimate make 2 935 thous. KZT. Saving under this item was due to the fact that the emergency response centers (hereinafter ERC) and the shift camps (hereinafter SC) have not been commissioned.
2	Expenses for labor payment, total	-/-	63 900	68 414	107%	
	Including:					
2.1	Salary of production personnel	-/-	58 144	63 902	110%	
2.2	Social tax	-/-	5 756	4 513	78%	
3	Depreciation	-/-	8 347 560	9 491 532	114%	
4	Insurance	-/-	4 677	113 702	2431%	
5	Gas pipeline operation costs	-/-	2 110 926	1 361 210	64%	Saving under this item is explained by the following factors: 1) Derived saving on BPPS maintenance due to late conclusion of the contract; 2) Derived significant saving on operation and maintenance of MGP due to scheduled shutdown of MGP for fittings replacement; 3) ERC and SC have not been transferred for operation.
6	Taxes and payments	-/-	4 625	1 417	31%	The tariff estimate envisages expenses to the amount of 4 625 thous.KZT, actual expenses made 1 417 thous.KZT or 31% of the approved values of the tariff estimate. The following expenses were approved in the TE under the item "Tax": "motor transport tax" to the amount of 93,9 thous.KZT and "payment for land plots use" to the amount of 4 531,1 thous. KZT. At the same time, the saving was derived on the tax for the land plots use and the actual costs amounted to -1 290 thousand KZT.
7	Other expenses, total	-/-	517 700	237 592	46%	
	Including:					
7.1	Aerial surveillance	-/-	238 457	62 247	26%	Saving on aerial surveillance of MGP route was derived due to the actual smaller number of flights for the reason of late conclusion of the contracts.
7.2	Verification of measuring instruments (metrology and standardization services)	-/-	6 315	0	0%	As of today, the contractor did not transfer this equipment to the Partnership.
7.3	Gas pipeline security (extra departmental and fire security)	-/-	185 431	169 911	92%	Saving was due to the fact that ERC and SC have not been commissioned, which resulted into reduction of the actual number of permanent posts comparing to the planned values.
7.4	Fire alarm system maintenance	-/-	87 497	0	0%	Saving was due to the fact that ERC and SC have not been commissioned, therefore the fire alarm system maintenance was not required.
7.5	Business trip expenses	-/-	-	3 115	-	

7.6	Satellite communication and connection to telecommunication system		-	2,320	-	
8	Other expenses, total		7,401	27,983	378%	
	Including:					
8.1	Announcements in mass media regarding MGP route run		1,607	3,533	220%	
8.2	Lease of premises		3,782	4,106		
8.4	Motor vehicles expenses		2,012	3,511	174%	
8.5	Land related expenses for the period of the main gas pipeline operation	-/-	-	4,210	-	
8.6	Auxiliary personnel services	-/-	-	12,625	-	
II	Expenses of the period, total	-/-	2,503,297	6,675,143	267%	
	Including:					
9	General and administrative expenses, total	-/-	967,211	1,230,255	127%	
	including:					
9.1	Salary of administrative personnel	-/-	490,221	637,228	130%	
9.2	Social tax	-/-	48,532	78,274	161%	
9.3	Hired personnel (recruiting expenses)	-/-	49,892	76,346	153%	
9.4	Depreciation	-/-	45,613	54,540	120%	
9.5	Expenses for the office lease, including maintenance	-/-	155,737	147,670	95%	Deviation from the planned value is within the limits allowed by the legislation (deviation within the range of +/-5%)
9.6	Services of third party companies	-/-	18,985	19,469	103%	
9.7	Business trips related services	-/-	68,474	98,452	144%	
9.8	Banks services	-/-	6,974	7,410	106%	
9.9	Services of auditor companies	-/-	15,050	19,950	133%	
9.10	Office security	-/-	10,202	7,209	71%	Saving under this item was derived due to rational use of monetary funds as the result of holding the bidding (tender) procedures. The current TE considered the security of offices in Almaty and Astana. However there were no actual expenses for the office security in Astana.
9.11	Taxes	-/-	1,294	1,266	98%	Deviation from the planned value is within the limits allowed by the legislation (deviation within the range of +/-5%)
9.12	Communication services	-/-	14,729	9,412	64%	Saving under this item was derived due to actions taken to optimize the costs and switching to the profitable corporate tariffs for communication services.
9.13	Expenses for vehicles	-/-	23,376	27,352	117%	
9.14	Insurance	-/-	1,16	3,926	337%	
9.15	Personnel training	-/-	6,23	7,921	127%	
9.17	Other expenses	-/-	10,735	33,828	315%	
10	Expenses for incentives payment		1,536,086	5,444,888	354%	
III	Total expenses for the services rendering services	-/-	13,899,435	18,079,532	130%	Increase of expenses for the gas transportation service is basically justified by increase of expenses for incentives payment
IV	Profit (RBA*SP)	-/-	15,513,065	-3,774,152	-24%	
V	Regulatory base of operational assets (RBA)	-/-	29,412,500			
VI	Total incomes	-/-	29,412,500	14,305,380	49%	The reason for deviation is related to actual gas volumes which do not correspond to the planned indicators.
VII	Scope of services (goods, works) to be rendered	thous.m3	2,500,000	1,215,927	49%	
VII	Rated losses	%	1,45	1,43	98%	
VII		1000 m3	36,164	17,339	48%	
VIII	Tariff (excluding VAT)	KZT/ 1000 M³	11,765	11,765		