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PLANNING PROJECT (HPEP)**

# Uniform System of Accounting, Transmission

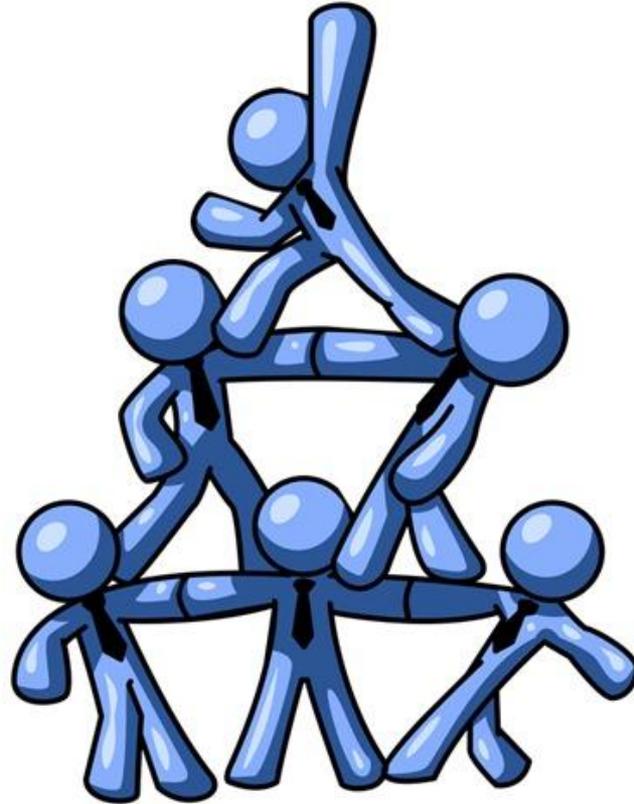


**Tbilisi, 2013**



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## **The General Principles of Georgian USoA and the Chart of Accounts for Transmission**



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# Principle I. Chart of Accounts are based on National Chart of Account

**NO CHANGES  
IN CODES AND NAMES  
THAT ARE RESERVED BY  
NATIONAL CHART OF ACCOUNT**



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# **Principle I. Chart of Accounts are based on National Chart of Account**

**REGULATORY ACCOUNTS CAN BE EITHER:**

**ON THE LEVEL OF SUBACCOUNTS  
OR  
NEW ACCOUNTS NEVER USED AS  
NATIONAL ONE**



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# Principle I. Chart of Accounts are based on National Chart of Account



**FIRST FOUR DIGITS OF THE NATIONAL  
ACCOUNTS SPECIFIED FOR  
REGULATIONS REMAIN UNCHANGED,  
THE REGULATORY ACCOUNT STARTS  
WITH 5<sup>TH</sup> DIGIT**



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# Principle I. Chart of Accounts are based on National Chart of Account

**THERE IS A COMMA SIGN IN  
BETWEEN**

**2140 ● 122...**



'national'



'regulated'



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# **Principle II. The regulated financial events should be distinguished from the total activity**



**THE NATIONAL ACCOUNTS SPECIFIED FOR  
REGULATION ALWAYS HAVE TWO  
SUBACCOUNTS:**

- .1 ACCOUNT FOR REGULATORY ACTIVITY**
- .2 ACCOUNT FOR NON-REGULATORY  
ACTIVITY**



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# **Principle II. The regulated financial events should be distinguished from total activity**



**BASED ON THE RECENT  
INFORMATON THE CODING MAYBE  
CHANGED AS:**

**.1 ACCOUNT FOR ELECTRICITY REGULATORY  
ACTIVITY**

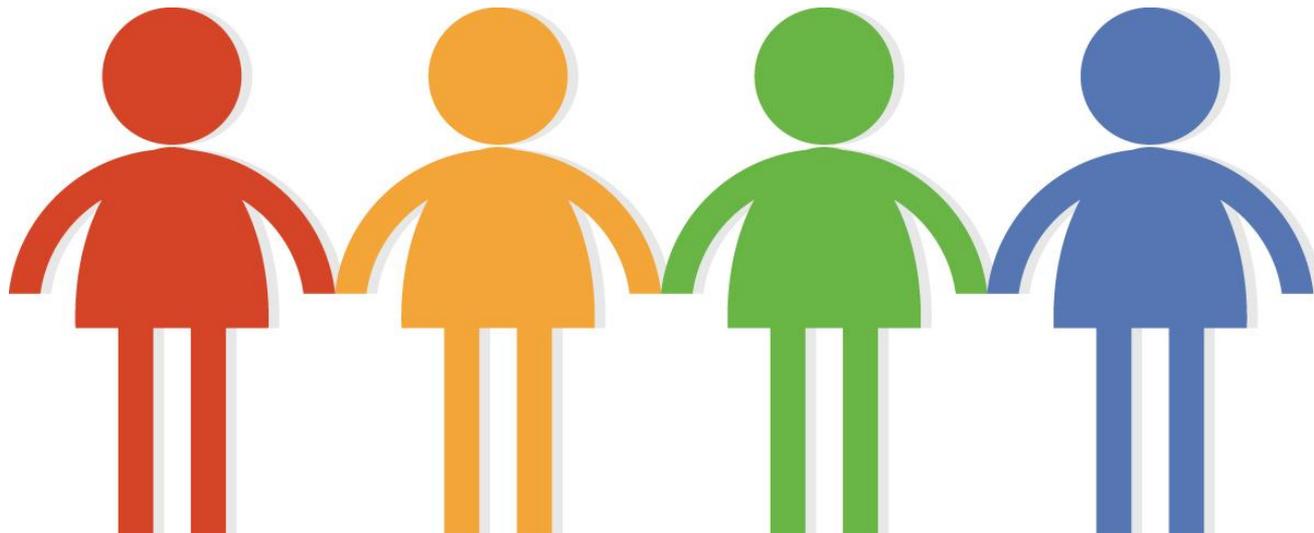
**.9 ACCOUNT FOR NON-REGULATORY ACTIVITY**



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# **Principle III. The electricity regulated accounts should be unbundled by the role in Power Market**

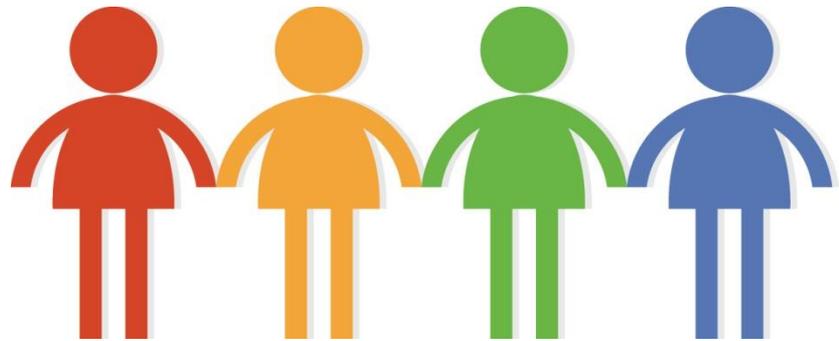




# Principle III. (the role in Power Market)

**THE ACCOUNT FOR REGULATORY ACTIVITY HAS 9  
SUBACCOUNTS:**

- .11 DISPATCH**
- .12 TRANSMISSION**
- .13 DISTRIBUTION**
- .14 GENERATION**
- .15 ... .18 [RESERVE]**
- .19 OTHER**





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**Principle IV. The electricity regulated accounts for each type of Power Market Role should support the tariff calculation for both current and future periods.**



# **Principle IV. (support the tariff calculation for both current and future periods)**

**THE ACCOUNT FOR TRANSMISSION REGULATED ACTIVITY HAS 9 SUBACCOUNTS:**



- .121 Transmission of 500 kV**
- .122 Transmission of 400 kV**
- .123 Transmission of 330 kV**
- .124 Transmission of 220 kV**
- .125 Transmission of 110 kV**
- .126 Transmission of 35 kV**
- .127 Transmission of 6/10 and below kV**
- .128 Transmission Technical Services**
- .129 Transmission, other (or Administration)**



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# **Principle IV. (support the tariff calculation for both current and future periods)**

## **NEW ACCOUNTS ADDED IN LONG TERM ASSETS:**

**2155 TRANSFERRING ASSETS (2255  
DEPRECIATION OF 2155)**

**2185 INSTRUMENTS AND OTHER  
LONG TERM TANGIBLE ASSETS IN  
OPERATION (2285 DEPRECIATION OF  
2185)**

**2195 LONG TERM TANGIBLE ASSETS  
NOT IN OPERATION (IN WAREHOUSE)**





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# **Principle IV. (support the tariff calculation for both current and future periods)**

## **NEW ACCOUNTS ADDED FOR COSTING:**

**7500 COST OF PRODUCTION (SERVICES)  
OF REGULATED ACTIVITIES**

**7600 GENERAL & ADMINISTRATION  
EXPENSES FOR REGULATED ACTIVITIES**

**7700 EXPENDITURES ON NON-CURRENT  
ASSETS**



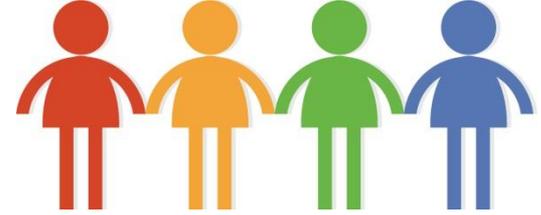


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The General Principles of Georgian USoA and the Chart of Accounts





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