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# UNIFORM SYSTEM OF ACCOUNTING

ACCOUNTING GUIDELINES FOR GEORGIAN REGULATED  
GAS MARKET COMPANIES

CONTRIBUTION AND GRANTS

USAID ENERGY PROGRAM

21 May 2019

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# DATA

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## ACRONYMS

<b>CoA</b>	Chart of Accounts
<b>GEL</b>	Georgian Lari
<b>GNERC</b>	Georgian National Energy and Water Supply Regulatory Commission
<b>HPEP</b>	Hydro Gas and Energy Planning Project
<b>HPEP</b>	Hydro Power and Energy Planning Project
<b>IAS</b>	International Accounting Standards
<b>IFRS</b>	International Financial Reporting Standards
<b>MPa</b>	Megapascal Pressure Unit
<b>USAID</b>	United States Agency for International Development
<b>USoA</b>	Unified System of Accounting

# CONTENTS

<b>INTRODUCTION</b> .....	<b>5</b>
<b>CONTRIBUTION AND GRANTS AS USOA ASSET GROUP (ACCOUNT GROUP 2157.2</b>	
<b>“CONTRIBUTION AND GRANTS: GAS REGULATED ACTIVITY”</b> .....	<b>6</b>
GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES .....	6
CONTRIBUTION / CONNECTION ASSETS FINANCED BY CUSTOMERS .....	7
GENERAL CONCLUSION .....	8
<b>CORRESPONDING LIABILITY AND INCOME &amp; EXPENSE ACCOUNTS</b> .....	<b>9</b>
CONTRIBUTION AND GRANTS LIABILITY ACCOUNTS .....	9
GRANT INCOME ACCOUNTS .....	9
GRANT EXPENCE ACCOUNTS .....	9
CONTRIBUTION INCOME ACCOUNTS .....	9
CONTRIBUTION EXPENSE ACCOUNTS.....	10
<b>STANDARD TRANSACTIONS</b> .....	<b>11</b>
GRANTED ASSET .....	11
CUSTOMER CONTRIBUTION FOR CONNECTION .....	11
<b>CASE STUDY</b> .....	<b>13</b>
OPEN BALANCE .....	13
TURNOVER .....	14
CLOSING BALANCE .....	14
<b>APPENDIX 1: USOA, CHART OF ACCOUNTS, CONTRIBUTION AND GRANTS</b> .....	<b>15</b>

# INTRODUCTION

These Accounting Guidelines regulate the accounting of contributions and grants of companies operating in Georgian regulated gas market. Gas market regulated companies shall follow the rules and procedures, use the same approaches stated in this document. These Accounting Guidelines are an essential part of Unified System of Accounting (USoA) for Georgian regulated gas market that supports tariff development, monitoring, benchmarking and other regulatory information needs.

These guidelines consist of following parts:

- Contribution and Grants as USoA Asset Group;
- Corresponding Liability, Income and Expense Accounts;
- Standard Transactions;
- Case Study.

*Contribution and Grants as USoA Asset Group* explains the assets regulatory treatment of contributions and grants.

*Corresponding Liability, Income and Expense Accounts* shows the relationship of contribution and grants asset with corresponding accounts.

*Standard transactions* present the rules for standard financial events related to contributions and grants.

*Case Study* presents the numerical sample for accounting.

These Accounting Guidelines shall be applied for recording, maintaining and reporting of financial data using Unified Regulatory Chart of Accounts set by Georgian National Energy and Water Supply Regulatory Commission (GNERC).

# CONTRIBUTION AND GRANTS AS USOA ASSET GROUP (ACCOUNT GROUP 2157.2 “CONTRIBUTION AND GRANTS: GAS REGULATED ACTIVITY”)

*Contribution and Grants* as USoA group of Asset is the Regulatory Value of the non-current (long term) assets build, constructed, acquired or installed with granted aid and funds of third parties or contributed by customers.

*Regulatory Value* is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing Regulated Gas Sector parties in accordance with the regulation set by Gas Sector Regulator.

*Contribution and Grants Asset* shall be accounted in full initial value with assigned costs related to financed source: third party, customers or company.

Cost of Contribution and Grant Asset shall be measured as aggregation of all costs to build that asset no matter how much was compensated by third party, customer or by company. In order to do that:

- Company shall apply IAS 16 and correspondent Regulatory Guideline for Property Plant and Equipment (PPE) to measure the initial cost of Non-current Asset and record in appropriate Property list.
- Company shall present in asset regulatory accounts (2157.2X) assigned to correspondent sub-accounts presenting the source of financing of that asset.

Contribution and Grants Asset for Gas Regulated Activity are accounted in Account 2157.2 “Contribution and Grants: Gas Regulated Activity”. It has following structure:

Account	Regulatory	Activity	Grant / Contribution	Partitions
2157	2 Gas	1 [Reserve] 2 Transmission / Transportation 3 Distribution 4 Supply 5 Storage 9 Other	1 Financed by third parties	1 Initial value paid by third parties 2 Initial value paid by customers 3 Initial value paid by company 4 Additional value paid by company (Overhaul, Renovation, and other upgrades)
			2 Financed by customers*	1 Initial value paid by customers 2 Initial value paid by company 3 Additional value paid by company (Overhaul, Renovation, and other upgrades)

\* For Transmission / Transportation and Distribution only

*Initial Value paid by third party(ies)* is either the sum paid or is going to pay to contractors or suppliers directly, or a value of the asset transferring to the company by third party without anticipation to purchase, buy or acquire the product or service of the company.

*Third party* is Government, State authority, any other company, organization, individual or similar person that is neither a customer nor a company receiving the aid.

*Initial Value paid by customer(s)* is either the sum paid or is going to pay to contractors or suppliers directly, or a value of the asset transferring to the company by customer.

*Initial value paid by company* is the additional investment of the company in initial cost of the asset to complete the installation, construction or similar expenditures for putting the asset in operation.

*Additional value paid by company (Overhaul, Renovation, and other upgrades)* is the additional investment of the company to keep the asset in operation. It is capitalized cost of overhaul, renovation, and other upgrades that company shall maintain in future period using own resources.

## GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES

*Grants / Assets (Equipment) Financed by Third Parties* are non-current assets financed with the purpose of aid, support, or any other motivation that is not related with the Company’s product or service sale.

Company shall present the assets as Grants / Assets (Equipment) Financed by Third Parties if:

- (a) It is in the scope of IAS 20 “Accounting for Government Grants and Disclosure of Government Assistance”,
- (b) It is specially accepted by Regulator,
- (c) It is partial contribution of the company to above cases.

For some cases, Regulator (as part of Governing Authority) may treat the contributions of customers or non-government third parties that are not related to the sale of gas services the as same as Government grant.

Company shall not attribute this guideline in case if whole amount of asset is contributed by the company or the contribution of other parties is not material for Regulator.

Company shall apply IAS 16 with Guideline for PPE and IAS 20 for cases (a) and (b).

Company shall apply IAS 16 with Guideline for PPE for case (c).

The USoA accounts attributable for Grant are 2157.2A1P

Account	Regulatory	Activity (A)	Grant / Contribution	Partitions (P)
2157	2 Gas	1 [Reserve] 2 Transmission / Transportation 3 Distribution 4 Supply 5 Storage 9 Other	1 Financed by third parties	1 Initial value paid by third parties 2 Initial value paid by customers 3 Initial value paid by company 4 Additional value paid by company (Overhaul, Renovation, and other upgrades)

## CONTRIBUTION / CONNECTION ASSETS FINANCED BY CUSTOMERS

Company shall use this account only for the special cases assigned by Regulator. Otherwise, for general case, Company shall treat connection financed by customer the same as it is described in accounting guideline for PPE.

*Contribution / Connection Assets Financed by Customers* are non-current assets used for the connection of customers to the transmission / transportation and distribution networks for which customers pay or obligated to pay separate price not included in rate (tariff) of service.

Company shall present the assets as Contribution / Connection Assets Financed by Customers if:

- Customer paid or is going to pay for this connection,
- It is additional contribution of the company to above case.

Company may need an additional contribution in order to cover actual cost of connection.

Company shall apply IAS 16 with Guideline for PPE for these cases.

Company shall not attribute this guideline in case if customer is not paying for connection or this payment is not material for Regulator.

The USoA accounts attributable for Grant are 2157.2A2P

Account	Regulatory	Activity (A)	Grant / Contribution	Partitions (P)
2157	2 Gas	2 Transmission / Transportation 3 Distribution	2 Financed by customers*	1 Initial value paid by customers 2 Initial value paid by company 3 Additional value paid by company (Overhaul, Renovation, and other upgrades)

For this case, Company shall:

- (1) measure the cost of connection in accordance with IAS 16 and Guideline for PPE,
- (2) compare cost of connection with connection fee accrued for customer.

If Connection fee is more than cost of connection

Book-Value for 2157.2A21 is the smallest value among cost of connection and connection fee:



$$Value_{Customer} = \min_{\text{same case}} (\text{Cost of Connection}; \text{Connection Fee})$$

Book-Value for 2157.2A22 is the positive difference of Cost of Connection and Connection Fee:

$$Value_{Company} = \max_{\text{same case}} (\text{Cost of Connection} - \text{Connection Fee}; 0)$$

## GENERAL CONCLUSION

Contributions and Grants Asset are recognized at fair value or carrying value in accordance with IAS 16. However, the part value that was covered by aid or customers shall not be included in Tariff Asset Base. The depreciation of that part of the asset value should not be part of rate base as well. Company shall partition the Contributions and Grants Asset by financing sources.

Company shall recognize the sum granted by aid for the asset as Deferred Income for the period in accordance with IAS 20 "Accounting for Government Grants and Disclosure of Government Assistance". It shall be allocated in time to Current Revenue for the same period of useful life as related grant asset is depreciated, if other specific obligations are not signed. Company shall maintain separate accounting for the sum granted.

Company shall recognize the price paid by the customer for connection as Current Revenue for the period in accordance with IFRS 15 'Revenue from Contracts with Customers'. Company shall maintain separate accounting for the price paid for connection.

## CORRESPONDING LIABILITY AND INCOME & EXPENSE ACCOUNTS

Company shall maintain regulatory and non-regulatory accounts that correspond to Contribution and Grants Asset.

### CONTRIBUTION AND GRANTS LIABILITY ACCOUNTS

USoA is not reserving any liability account for Contribution and Grants. Company shall maintain such accounting based on own judgment disclosing it to gas market regulator [GNERC].

Company shall maintain the liability accounts in order to satisfy requirements of IAS 16 and IAS 20.

### GRANT INCOME ACCOUNTS

Company shall maintain the granted amount as deferred income in Account 4410 "Deferred Income".

Company shall recognize the granted amount as current income partially correlated with recognition of depreciation of those assets.

Company shall maintain income from grants in non-operating income accounts' group 8125.2 'Income from Grants: Gas Regulated Activity'. Non-operating income accounts' group 8125.2 has following structure:

Account	Regulatory	Activity
8125	2 Gas	1 [Reserve] 2 Transmission / Transportation 3 Distribution 4 Supply 5 Storage

### GRANT EXPENCE ACCOUNTS

Company shall maintain depreciation of the granted assets in non-operating expenses group 8225.2 'Depreciation of Granted Assets: Gas Regulated Activity'

Non-operating income group 8225.2 has following structure:

Account	Regulatory	Activity
8225	2 Gas	[Reserve] Transmission / Transportation Network Supply Storage

### CONTRIBUTION INCOME ACCOUNTS

Company shall maintain the connection fee paid or accrued to be paid as current revenue in special account of 6100.2X9 'Connection Fee'.

For Transmission / Transportation:

6100.229	INCOME, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: CONNECTION FEE
6100.2291	INCOME, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, CONNECTION FEE: STANDARD
6100.2292	INCOME, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, CONNECTION FEE: NON-STANDARD

For Distribution network:

6100.239	INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION: CONNECTION FEE
6100.2391	INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION FEE: STANDARD
6100.2392	INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION FEE: NON-STANDARD

Connection Fee is the price that customer pays for connection with the transmission / transportation or distribution network. Connection Fee can be set by Gas Market Regulator, GNERC.

Standard, 6100.2X91, is payment with general fixed rate (price) made by consumer for connection.

Non-standard, 6100.2X92, is payment with specific to the case rate (price) made by consumer for connection.

## CONTRIBUTION EXPENSE ACCOUNTS

Company shall maintain depreciation of the connection assets paid by customers as follows:

- Non-Regulatory event for the cost of connection that is equal of less than connection fee paid by customer.
- As ordinary Regulatory event for additional company contribution, when cost of connection is more than connection fee.

Company shall associate expense accounts with connection accounts as follows:

Connection Asset Account	Associated Expense Account
2157.2A21	7100.9
2157.2A22	7100.2A4X8

# STANDARD TRANSACTIONS

## GRANTED ASSET

Initial cost and further capital expenditures

Financial Event	Debit		Credit	
	Account Code	Account Name	Account Code	Account Name
Granted assets from third party	2157.2A11	Value paid by third parties	4410	Deferred Income
Granted transfer of the asset from the customer	2157.2A12	Value paid by customer	4410	Deferred Income
Company's additional investment in initial cost of the asset	2157.2A13	Value paid by company	7700.2A1	Construction of new Fixed Asset
			7700.2A2	Installation (assembling) of existing Fixed Asset not in operation

Further capital expenditures

Financial Event	Debit		Credit	
	Account Code	Account Name	Account Code	Account Name
Additional capital expenditures on granted asset made by the Company	2157.2A14	Overhaul, Renovation, and other upgrades	7700.2A3	Expenditures on fixed asset in operation

Depreciation

Financial Event	Debit		Credit	
	Account Code	Account Name	Account Code	Account Name
Depreciation of Granted of assets from third party	8225.2A	Depreciation and amortization of granted assets	2257.2A11	Accumulated Depreciation of Initial Value paid by third parties
Depreciation of Granted transfer of the asset from the customer	8225.2A	Depreciation and amortization of granted assets	2257.2A12	Accumulated Depreciation of Value paid by customer
Depreciation of Company's additional investment in initial cost of the asset	7100.2AX8	Depreciation Cost	2257.2A13	Accumulated Depreciation of Value paid by company
Depreciation of additional capital expenditures on granted asset made by the Company	7100.2AX8	Depreciation Cost	2257.2A14	Accumulated Depreciation of Overhaul, Renovation, and other upgrades
Recognition of Current Revenue	4410	Deferred Income	8125.2A	Income from grants

## CUSTOMER CONTRIBUTION FOR CONNECTION

Initial cost

Financial Event	Debit		Credit	
	Account Code	Account Name	Account Code	Account Name
Contribution paid by customer for connection to the network	1410.2A	Receivable from Customer	6100.2A9	Current Revenue (Income)

Recognition of Connection Asset, part assigned to Connection Fee	2157.2321	Value paid by customer	7700.2A1	Construction of new Fixed Asset
Recognition of Connection Asset, additional part assigned to Connection Cost	2157.2322	Additional Value paid by company	7700.2A1	Construction of new Fixed Asset
			7700.2A2	Installation (assembling) of existing Fixed Asset not in operation

Further capital expenditures

Financial Event	Debit		Credit	
	Account Code	Account Name	Account Code	Account Name
Additional capital expenditures on asset contributed by the customer	2157.2324	Overhaul, Renovation, and other upgrades	7700.2A3	Expenditures on fixed asset in operation

Depreciation and Current Revenue

Financial Event	Debit		Credit	
	Account Code	Account Name	Account Code	Account Name
Contribution paid by customer for connection to the network	7170*	Depreciation Cost (non-regulated activity)	2257.2321	Accumulated Depreciation of Value paid by customer
Company's additional investment in initial cost of the asset	7170*	Depreciation Cost (non-regulated activity)	2257.2322	Accumulated Depreciation of Value paid by company
Additional capital expenditures on asset contributed by the customer	7100.2AX8	Depreciation Cost	2257.2324	Accumulated Depreciation of Overhaul, Renovation, and other upgrades
Recognition of Current Revenue	4410	Deferred Revenue (Income)	6100.2391	Current Revenue

\* Depending on tariff methodology, Debit of 7170 can be substituted with the debit of 7100.2AH8 'Depreciation Cost' of regulated activity.

## CASE STUDY

A company is operating under regulation for two activities: distribution network and transmission / transportation.

In previous year:

- a) USAID granted GEL 100,000 for distribution asset renovation. Company had invested additional GEL 50,000 for installation of granted equipment.
- b) Consumers paid GEL 1,000 in total for connection standard fee. Company spent GEL 950 for related connection installments.

In current year:

- a) Company received GEL 10,000 as an additional grant to purchase new transmission / transportation asset. Company utilized the granted money for 50%.
- b) Consumers transferred the assets of GEL 5,000 as grant.

Show the open balance for current year, turnover, and closing balances for the current year activity. (Depreciation rate is 10% for all assets.)

### OPEN BALANCE

	Account Name	Description	Debit	Credit
	Previous Year	Closing Balance		
1	2157.2311	Distribution Asset Company Purchased with Granted Fund	100,000	
2	2157.2313	Distribution Asset purchased by granted fund where Company spent additional amount to install it	50,000	
3	4410	Granted Fund is recognized as Deferred Income		100,000
4	3110	Liability to Suppliers and Contractors, additional amount (Line 2)		50,000
5	2157.2321	Company contributed Connection Standard Fee to install connection assets for customer (Cost < Fee)	950	
6	3110	Liability to Suppliers and Contractors, connection (Line 5)		950
7	6100.2391	Paid Connection Standard Fee is recognized as Current Income		1,000
8	1110	Cash, Connection Standard Fee received	1,000	
	Previous Year	Closing Balance	151,950	151,950

	Account Name	Description	Debit	Credit
	Current Year	Open Balance		
1	2157.2311	Company Purchased the Distribution Asset with Granted Fund	100,000	
2	2157.2313	Company spent additional amount to install the distribution asset purchased by granted fund	50,000	
3	2157.2321	Company contributed Connection Standard Fee to install connection assets for customer (Cost < Fee)	950	
4	1110	Cash	1,000	
5	1210	Bank, Connection Standard Fee received	49,050	
6	4410	Granted Fund is recognized as Deferred Income		100,000
7	3110	Liability to Suppliers and Contractors, additional amount (Line 2)		0
8	5110	Owners' Equity		100,000
9	5310	Retained Earning		1,000
	Current Year	Open Balance	201,000	201,000

## TURNOVER

	Account Name	Description	Debit	Credit
	Current Year	Carried Values		
1	2257.2311	Accumulated Depreciation of Distribution Asset Company Purchased with Granted Fund		10,000
2	2257.2313	Accumulated Depreciation of Distribution Asset purchased by granted fund where Company spent additional amount to install it		5,000
3	2257.2321	Accumulated Depreciation of Connection Assets Company contributed for Customer (Cost < Fee)		95
4	4410	Deferred Income contribution to Current Income	10,000	
5	8125.23	Current Income associated with the Depreciation of Granted Asset		10,000
6	8225.23	Depreciation of Granted Asset, Granted Part	10,000	
8	7100.23418	Depreciation of Granted Asset, Company Contribution	5,000	
9	7100.9	Depreciation of Connection Asset, when Connection Cost is less than Connection Fee	95	
	Current Year	Carried Values	25,095	25,095

	Account Name	Description	Debit	Credit
	Current Year	Initial Values		
1	1210	Bank, Connection Standard Fee received	10,000	
2	2157.2212	Transmission / Transportation Asset transferred by a customer as grant	5,000	
3	4410	Granted Fund is recognized as Deferred Income		15,000
4	2157.2211	Company Purchased the Transmission / Transportation Asset with Granted Fund	5,000	
5	1210	Bank, Paid from Granted Fund		5,000
	Current Year	Initial Values	20,000	20,000

## CLOSING BALANCE

	Account Name	Description	Debit	Credit
	Current Year	Closing Balance		
1	2157.2211	Company Purchased the Transmission / Transportation Asset with Granted Fund	5,000	
2	2157.2212	Transmission / Transportation Asset transferred by a customer as grant	5,000	
3	2157.2311	Company Purchased the Distribution Asset with Granted Fund	100,000	
4	2257.2311	Accumulated Depreciation of Distribution Asset Company Purchased with Granted Fund	(10,000)	
5	2157.2313	Company spent additional amount to install the distribution asset purchased by granted fund	50,000	
6	2257.2313	Accumulated Depreciation of Distribution Asset purchased by granted fund where Company spent additional amount to install it	(5,000)	
7	2157.2321	Company contributed Connection Standard Fee to install connection assets for customer (Cost < Fee)	950	
8	2257.2321	Accumulated Depreciation of Connection Assets Company contributed for Customer (Cost < Fee)	(95)	
9	1110	Cash	1,000	
10	1210	Bank, Connection Standard Fee received	54,050	
11	4410	Deferred Income contribution to Current Income		105,000
12	5110	Owners Equity		100,000
13	5310	Retained Earning		(4,095)
	Current Year	Closing Balance	200,905	200,905

# APPENDIX 1: USOA, CHART OF ACCOUNTS, CONTRIBUTION AND GRANTS

2157.2	CONTRIBUTION AND GRANTS: GAS REGULATED ACTIVITY
2157.21	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, [RESERVE]
2157.22	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2157.221	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES'
2157.2211	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES
2157.2212	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS
2157.2213	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY
2157.2214	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES
2157.222	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: CONTRIBUTION / CONNECTION ASSETS FINANCED BY CUSTOMERS
2157.2221	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, CONTRIBUTION / CONNECTION ASSETS FINANCED BY CUSTOMERS: INITIAL VALUE PAID BY CUSTOMERS
2157.2222	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, CONTRIBUTION / CONNECTION ASSETS FINANCED BY CUSTOMERS: INITIAL VALUE-PAID BY COMPANY
2157.2223	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, CONTRIBUTION / CONNECTION ASSETS FINANCED BY CUSTOMERS: OVERHAUL, RENOVATION, AND OTHER UPGRADES
2157.23	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: DISTRIBUTION
2157.231	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION: GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES'
2157.2311	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES'
2157.2312	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS
2157.2313	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY
2157.2314	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES
2157.232	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION: CONTRIBUTION / CONNECTION ASSETS FINANCED BY CUSTOMERS
2157.2321	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, CONTRIBUTION / CONNECTION ASSETS FINANCED BY CUSTOMERS: INITIAL VALUE PAID BY CUSTOMERS
2157.2322	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, CONTRIBUTION / CONNECTION ASSETS FINANCED BY CUSTOMERS: INITIAL VALUE-PAID BY COMPANY
2157.2323	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, CONTRIBUTION / CONNECTION ASSETS FINANCED BY CUSTOMERS: OVERHAUL, RENOVATION, AND OTHER UPGRADES
2157.24	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: SUPPLY
2157.241	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY: GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES'



2157.2411	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES
2157.2412	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS
2157.2413	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY
2157.2414	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES
2157.25	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: STORAGE
2157.251	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE: GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES
2157.2511	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES
2157.2512	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS
2157.2513	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY
2157.2514	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, GRANTS / ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES
2157.29	CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: OTHER

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