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USAID ENERGY PROGRAM

UNIFORM SYSTEM OF ACCOUNTING

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

ACCOUNTS 2000, 2100 - 2199

USAID ENERGY PROGRAM

21 May 2019

This publication was produced for review by the United States Agency for International Development. It was prepared by Deloitte Consulting LLP. The author's views expressed in this publication do not necessarily reflect the views of the United States Agency for International Development or the United States Government.

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CONTRACT NUMBER: AID-OAA-I-13-00018

DELOITTE CONSULTING LLP

USAID | GEORGIA

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LANGUAGE: ENGLISH

21 MAY 2019

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DATA

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Practice Area: Uniform System of Accounting

Key Words: Regulatory Chart of Accounting, Uniform System of Accounting, Unified Accounting, Accounting System

ACRONYMS

CoA	Chart of Accounts
GEMM	Georgian Electricity Market Model
GNERC	Georgian National Energy Regulatory Commission
HIPP	Hydropower Investment Promotion Program
HPEP	Hydro Power and Energy Planning Project
MPa	Megapascal Pressure Unit
PPE	Property, Plant and Equipment
USAID	United States Agency for International Development
USoA	Unified System of Accounting

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BACKGROUND

According to the international best practice, regulatory financial information must be relevant, reliable, comparable, verifiable, transparent and comprehensive. To ensure the coherence of data, to avoid double counting and to detect anti-competitive effects its common practice in United States of America, Canada, Asia and Some European Union countries to develop and implement the regulatory accounting – unified accounting system for rate regulated entities so called Uniform System of Accounting.

USAID through its Hydropower Investment Promotion Project (HIPP March 2010 – August 2013) and its Hydro Power and Energy Planning Project (HPEP starting September 2013) provided guidance to Georgia National Energy and Water Supply Regulatory Commission (GNERC) in reforming the regulatory framework including development of the Uniform System of Accounts (USoA) for the electricity sector of Georgia. It was developed Regulatory Chart of Accounts (CoA) for the electricity sector, instructions to the chart of accounts and performed capacity building of GNERC and the electricity sector generation, transmission, dispatch and distribution licensees. Later in December 2016 USoA and its constituent parts were approved by GNERC through its administrative procedures. USoA for rate regulated electric utilities would become mandatory from January 2019. The period between the approval of USoA and its mandatory application were allocated for the preparatory works for the transition to the regulatory accounting mandatory rules.

Considering the success in the past, in 2018 GNERC has applied USAID Energy Program with the request to support development of USoA for rate regulated utilities performing licensed activities in gas sector of Georgia.

As for electricity sector, Gas USoA proposed to provide a sound basis for recording of expenses and assets of rate regulated gas utilities. Similarly, to the Electric USoA It includes a Regulatory Chart of Accounts, Instructions to Regulatory CoA, General and Special Guidelines, Reports and Instructions to Reports that financial information can be properly recorded and traced for the purpose of sector regulation. This document was developed as the unbundled part of USoA for Georgian Gas Regulation with the purpose to be approved by the end of 2019 and applied for next year.

The USoA has proven to be a good tool for financial management of the utilities and without exception, the increased level of information provided by the USoA to utility management allows for better cost control and insights on the efficiency of their companies. It is a win-win success story as both consumers and investors reap benefits from this proven approach to regulatory oversight.

INTRODUCTION

Presented Regulatory CoA and Instruction to Regulatory CoA was developed for Uniform System of Accounting for Georgian Regulated Gas Sector. The document has a purpose to help Georgian Regulator to adopt USoA for Gas Sector as part of actual regulation of licensed companies.

This document is presenting Accounts 2000, 2100 – 2199.

There is no duplication of statements if it is not a part of the amendment.

For the purpose of user-friendly application:

- The recommendations are given as part of Georgian text in English,
- The additions are presented in **green**
- The amendments are presented in **red in English** for new version and in **red-strikethrough style in Georgian** for old version.
- General text style is used for the case, when the whole document is presenting new (separate) meaning.

1.0 REGULATORY CHART OF ACCOUNT, ACCOUNTS 2100 – 2199 (NON-CURRENT ASSETS)

2000	გრძელვადიანი აქტივები
2100	ძირითადი საშუალებები
2110	მიწის ნაკვეთები
2110.1	მიწა, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2110.2	LAND, GAS REGULATED ACTIVITY
2110.21	LAND, GAS REGULATED ACTIVITY: [RESERVE]
2110.22	LAND, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2110.221	LAND, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA
2110.222	LAND, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA
2110.223	LAND, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA
2110.228	LAND, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES
2110.229	LAND, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ADMINISTRATION
2110.23	LAND, GAS REGULATED ACTIVITY: DISTRIBUTION
2110.231	LAND, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA
2110.232	LAND, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA
2110.233	LAND, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA
2110.238	LAND, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
2110.239	LAND, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION
2110.24	LAND, GAS REGULATED ACTIVITY: SUPPLY
2110.241	LAND, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICE
2110.248	LAND, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES
2110.249	LAND, GAS REGULATED ACTIVITY, SUPPLY: ADMINISTRATION
2110.25	LAND, GAS REGULATED ACTIVITY: STORAGE
2109.251	LAND, GAS REGULATED ACTIVITY, STORAGE: DIRECT SERVICES
2110.258	LAND, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES
2110.259	LAND, GAS REGULATED ACTIVITY, STORAGE: ADMINISTRATION
2110.29	LAND, GAS REGULATED ACTIVITY: OTHER
2110.9	მიწა, არარეგულირებადი საქმიანობა
2120	დაუმთავრებელი მშენებლობა
2120.1	დაუმთავრებელი მშენებლობა, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2120.2	CONSTRUCTION IN-PROGRESS: GAS REGULATED ACTIVITY
2120.21	CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY: [RESERVE]
2120.22	CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2120.221	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA
2120.222	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA
2120.223	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA
2120.228	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES
2120.229	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ADMINISTRATION
2120.23	CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY: DISTRIBUTION
2120.231	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA
2120.232	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, DISTRIBUTION:

	0.005 – 0.3 MPA
2120.233	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA
2120.238	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
2120.239	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION
2120.24	CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY: SUPPLY
2119.241	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES
2120.248	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES
2120.249	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, SUPPLY: ADMINISTRATION
2120.25	CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY: STORAGE
2119.251	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, STORAGE: DIRECT SERVICES
2120.258	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES
2120.259	CONSTRUCTION IN PROGRESS, GAS REGULATED ACTIVITY, STORAGE: ADMINISTRATION
2120.29	CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY: OTHER
2120.9	დაუმთავრებელი მშენებლობა, არარეგულირებადი საქმიანობა
2130	შენობები
2130.1	შენობები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2130.2	BUILDING: GAS REGULATED ACTIVITY
2130.21	BUILDING, GAS REGULATED ACTIVITY: [RESERVE]
2130.22	BUILDING, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2130.221	BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA
2130.222	BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA
2130.223	BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA
2130.228	BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES
2130.229	BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ADMINISTRATION
2130.23	BUILDING, GAS REGULATED ACTIVITY: DISTRIBUTION
2130.231	BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA
2130.232	BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA
2130.233	BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA
2130.238	BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
2130.239	BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION
2130.24	BUILDING, GAS REGULATED ACTIVITY, SUPPLY
2129.241	BUILDING, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES
2130.248	BUILDING, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES
2130.249	BUILDING, GAS REGULATED ACTIVITY, SUPPLY: ADMINISTRATION
2130.25	BUILDING, GAS REGULATED ACTIVITY: STORAGE BUILDING, GAS REGULATED ACTIVITY: STORAGE
2129.251	BUILDING, GAS REGULATED ACTIVITY, STORAGE: DIRECT SERVICES
2130.258	BUILDING, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES
2130.259	BUILDING, GAS REGULATED ACTIVITY, STORAGE: ADMINISTRATION
2130.29	BUILDING, GAS REGULATED ACTIVITY, OTHER
2130.9	შენობები არარეგულირებადი საქმიანობა
2140	ნაგებობები
2140.1	ნაგებობები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2140.2	CONSTRUCTION: GAS REGULATED ACTIVITY
2140.21	CONSTRUCTION, GAS REGULATED ACTIVITY: [RESERVE]

2140.22	CONSTRUCTION, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2140.221	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA
2140.2211	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: TRANSITION THROUGH NATURAL AND ARTIFICIAL OBSTACLES
2140.2212	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: ANTI-EROSION AND PROTECTIVE STRUCTURES
2140.2213	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: ROADS
2140.2219	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OTHER
2140.222	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA
2140.2221	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: TRANSITION THROUGH NATURAL AND ARTIFICIAL OBSTACLES
2140.2222	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: ANTI-EROSION AND PROTECTIVE STRUCTURES
2140.2223	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: ROADS
2140.2229	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OTHER
2140.223	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA
2140.2231	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: TRANSITION THROUGH NATURAL AND ARTIFICIAL OBSTACLES
2140.2232	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: ANTI-EROSION AND PROTECTIVE STRUCTURES
2140.2233	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: ROADS
2140.2239	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER
2140.228	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES
2140.229	CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ADMINISTRATION
2140.23	CONSTRUCTION, GAS REGULATED ACTIVITY: DISTRIBUTION
2140.231	CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA
2140.232	CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA
2140.233	CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA
2140.238	CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
2140.239	CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION
2140.24	CONSTRUCTION, GAS REGULATED ACTIVITY: SUPPLY
2139.241	CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
2140.248	CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
2140.249	CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION
2140.25	CONSTRUCTION, GAS REGULATED ACTIVITY: STORAGE
2139.251	CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: DIRECT SERVICES

2140.258	CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
2140.259	CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION
2140.29	CONSTRUCTION, GAS REGULATED ACTIVITY: OTHER
2140.9	ნაგებობები არარეგულირებადი საქმიანობა
2150	მანქანა-დანადგარები
2150.1	მანქანა-დანადგარები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2150.2	MACHINERY AND EQUIPMENT: GAS REGULATED ACTIVITY
2150.21	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: [RESERVE]
2150.22	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2150.221	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA
2150.2211	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: COMPRESSOR STATION EQUIPMENT
2150.2212	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
2150.2213	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
2150.2214	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: STATION ACCESSORY ELECTRICAL EQUIPMENT
2150.2215	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: TECHNOLOGICAL COMMUNICATION
2150.2216	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS
2150.2217	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: [RESERVE]
2150.2218	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: [RESERVE]
2150.2219	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OTHER
2150.222	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA
2150.2221	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: COMPRESSOR STATION EQUIPMENT
2150.2222	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
2150.2223	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
2150.2224	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: STATION ACCESSORY ELECTRICAL EQUIPMENT
2150.2225	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: TECHNOLOGICAL COMMUNICATION
2150.2226	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS
2150.2227	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: [RESERVE]
2150.2228	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: [RESERVE]
2150.2229	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OTHER

2150.223	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA
2150.2231	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: COMPRESSOR STATION EQUIPMENT
2150.2232	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
2150.2233	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
2150.2234	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: STATION ACCESSORY ELECTRICAL EQUIPMENT
2150.2235	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: TECHNOLOGICAL COMMUNICATION
2150.2236	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS
2150.2237	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: [RESERVE]
2150.2238	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: [RESERVE]
2150.2239	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER
2150.228	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES
2150.229	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER
2150.23	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: DISTRIBUTION
2150.231	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA
2150.2311	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: GAS REGULATION POINTS AND INSTALLATIONS
2150.2312	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: ELECTRICAL EQUIPMENT AND DEVICES
2150.2313	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: TECHNOLOGICAL COMMUNICATION EQUIPMENT
2150.2314	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS
2150.2315	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: METERING EQUIPMENT
2150.2319	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OTHER
2150.232	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA
2150.2321	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: GAS REGULATION POINTS AND INSTALLATIONS
2150.2322	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: ELECTRICAL EQUIPMENT AND DEVICES
2150.2323	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: TECHNOLOGICAL COMMUNICATION EQUIPMENT
2150.2324	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS
2150.2325	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: METERING EQUIPMENT
2150.2329	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OTHER
2150.233	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA

2150.2331	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: GAS REGULATION POINTS AND INSTALLATIONS
2150.2332	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: ELECTRICAL EQUIPMENT AND DEVICES
2150.2333	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: TECHNOLOGICAL COMMUNICATION EQUIPMENT
2150.2334	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS
2150.2335	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: METERING EQUIPMENT
2150.2339	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OTHER
2150.238	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
2150.239	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER
2150.24	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: SUPPLY
2150.241	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES
2150.248	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES
2150.249	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: OTHER
2150.25	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: STORAGE
2150.251	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: DIRECT SERVICES
2150.2511	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS INJECTION EQUIPMENT
2150.2512	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS GATHERING / WITHDRAWAL EQUIPMENT
2150.2513	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: STATION ACCESSORY ELECTRICAL EQUIPMENT
2150.2514	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: WELL EQUIPMENT
2150.2515	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: TECHNOLOGICAL COMMUNICATION
2150.2516	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: PROCESS CONTROL AND AUTOMATION SYSTEMS
2150.2517	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS MEASUREMENT STATION
2150.2519	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: OTHER
2150.238	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES
2150.239	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: OTHER
2150.29	MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: OTHER
2150.9	მანქანა-დანადგარები გამოყენებული არარეგულირებადი საქმიანობისთვის
2155	გადამცემი მოწყობილობები
2155.1	გადამცემი მოწყობილობები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2155.2	TRANSFERRING ASSETS: GAS REGULATED ACTIVITY
2155.21	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: [RESERVE]
2155.22	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2155.221	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA
2155.2211	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: GAS MAINS
2155.2212	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: VALVE NODES - GAS MAIN LINEAR PART

2155.22121	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: VALVE
2155.22122	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: TECHNOLOGICAL PIPING
2155.22123	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: CONDENSATE COLLECTION NOD
2155.22124	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: NODE FOR CHEMICAL REAGENTS INJECTION
2155.22125	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: PIG & CLEANING PISTON LAUNCHER & RECEIVER INJECTION
2155.22129	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: OTHER
2155.2213	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION
2155.2214	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION
2155.2215	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: ELECTROCHEMICAL PROTECTION SYSTEM - GAS MAIN LINEAR PART
2155.2216	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: POWER SUPPLY LINES
2155.2219	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OTHER
2155.222	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA
2155.2221	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: GAS MAINS
2155.2222	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: VALVE NODES - GAS MAIN LINEAR PART
2155.22221	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: VALVE
2155.22222	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: TECHNOLOGICAL PIPING
2155.22223	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART', CONDENSATE COLLECTION NOD
2155.22224	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: NODE FOR CHEMICAL REAGENTS INJECTION
2155.22225	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: PIG & CLEANING PISTON LAUNCHER & RECEIVER INJECTION
2155.22229	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: OTHER
2155.2223	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION
2155.2224	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OTHER COMMUNICATION LINES OF

	TECHNOLOGICAL COMMUNICATION
2155.2225	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: ELECTROCHEMICAL PROTECTION SYSTEM - GAS MAIN LINEAR PART
2155.2226	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: POWER SUPPLY LINES
2155.2229	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OTHER
2155.223	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA
2155.2231	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: GAS MAINS
2155.2232	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: VALVE NODES - GAS MAIN LINEAR PART
2155.22321	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: VALVE
2155.22322	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: TECHNOLOGICAL PIPING
2155.22323	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART', CONDENSATE COLLECTION NOD
2155.22324	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: NODE FOR CHEMICAL REAGENTS INJECTION
2155.22325	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: PIG & CLEANING PISTON LAUNCHER & RECEIVER INJECTION
2155.22329	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: OTHER
2155.2233	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION
2155.2234	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION
2155.2235	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: ELECTROCHEMICAL PROTECTION SYSTEM - GAS MAIN LINEAR PART
2155.2236	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: POWER SUPPLY LINES
2155.2239	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER
2155.228	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TECHNICAL SERVICES
2155.229	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, OTHER
2155.23	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION
2155.231	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA
2155.2311	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: GAS MAINS
2155.2312	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: VALVE FIXTURE AND FITTINGS ON DISTRIBUTION GAS MAINS
2155.2313	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: LATERALS OF GAS MAIN

2155.2314	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: VALVE FIXTURE AND FITTINGS ON LATERALS
2155.2315	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION
2155.2316	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION
2155.2317	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: ELECTROCHEMICAL PROTECTION FROM CORROSION
2155.2319	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OTHER
2155.232	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA
2155.2321	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: GAS MAINS
2155.2322	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: VALVE FIXTURE AND FITTINGS ON DISTRIBUTION GAS MAINS
2155.2323	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: LATERALS OF GAS MAIN
2155.2324	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: VALVE FIXTURE AND FITTINGS ON LATERALS
2155.2325	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION
2155.2326	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION
2155.2327	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: ELECTROCHEMICAL PROTECTION FROM CORROSION
2155.2329	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OTHER
2155.233	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA
2155.2331	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: GAS MAINS
2155.2332	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: VALVE FIXTURE AND FITTINGS ON DISTRIBUTION GAS MAINS
2155.2333	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: LATERALS OF GAS MAIN
2155.2334	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: VALVE FIXTURE AND FITTINGS ON LATERALS
2155.2335	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION
2155.2336	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION
2155.2337	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: ELECTROCHEMICAL PROTECTION FROM CORROSION
2155.2339	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OTHER
2155.238	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
2155.239	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER
2155.24	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: SUPPLY
2154.241	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES
2155.248	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES
2155.249	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, SUPPLY: OTHER
2155.25	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: STORAGE
2155.251	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE: DIRECT SERVICES

2155.2511	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS MAINS
2155.2512	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: VALVE FIXTURE & FITTINGS
2155.2513	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: COMMUNICATION LINES
2155.2514	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: PO, WER SUPPLY LINES
2155.258	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES
2155.259	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE: OTHER
2155.29	TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: OTHER
2155.9	გადამცემი მოწყობილობები, არარეგულირებადი საქმიანობა
2157	შენატანები და გრანტები
2157.1	შენატანები და გრანტები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
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
2157.9	შენატანები და გრანტები, არარეგულირებადი საქმიანობა;
2160	ოფისის აღჭურვილობა
2160.1	ოფისის აღჭურვილობა, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2160.2	OFFICE EQUIPMENT: GAS REGULATED ACTIVITY
2160.21	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: [RESERVE]
2160.22	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2160.221	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: COMPUTERS AND PERIPHERAL EQUIPMENT
2160.222	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: COMMUNICATION EQUIPMENT AND DEVICES
2160.229	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER
2160.23	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: DISTRIBUTION
2160.231	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: COMPUTERS

	AND PERIPHERAL EQUIPMENT
2160.232	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: COMMUNICATION EQUIPMENT AND DEVICES
2160.239	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER
2160.24	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: SUPPLY
2160.241	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: COMPUTERS AND PERIPHERAL EQUIPMENT
2160.242	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: COMMUNICATION EQUIPMENT AND DEVICES
2160.249	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: OTHER
2160.25	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: STORAGE
2160.251	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: COMPUTERS AND PERIPHERAL EQUIPMENT
2160.252	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: COMMUNICATION EQUIPMENT AND DEVICES
2160.259	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: OTHER
2160.29	OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: OTHER
2160.9	ოფისის აღჭურვილობა, არარეგულირებადი საქმიანობა
2170	ავეჯი და სხვა ინვენტარი
2170.1	ავეჯი და სხვა ინვენტარი, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2170.2	FURNITURE AND FIXTURES: GAS REGULATED ACTIVITY
2170.21	FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: [RESERVE]
2170.22	FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2170.23	FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: DISTRIBUTION
2170.24	FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: SUPPLY
2170.25	FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: STORAGE
2170.29	FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: OTHER
2170.9	ავეჯი და სხვა ინვენტარი, არარეგულირებადი საქმიანობა
2180	სატრანსპორტო საშუალებები
2180.1	სატრანსპორტო საშუალებები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2180.2	VEHICLES: GAS REGULATED ACTIVITY
2180.21	VEHICLES, GAS REGULATED ACTIVITY: [RESERVE]
2180.22	VEHICLES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2180.221	VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: PASSENGER VEHICLES
2180.222	VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TRUCKS, CRANES, AND OTHER HEAVY VEHICLES
2180.223	VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MOBILE LABORATORIES AND OTHER SPECIAL VEHICLES
2180.224	VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: THE INTELLIGENT PIPELINE INSPECTION GAUGE (PIG)
2180.225	VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: PISTONS FOR CLEANING THE PIPELINE CAVITY FROM DRY AND LIQUID CONTAMINATION
2180.226	VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MOBILE COMPRESSION STATION
2180.227	VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MOBILE WELDING EQUIPMENT
2180.229	VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER
2180.23	VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION
2180.231	VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: PASSENGER VEHICLES
2180.232	VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: TRUCKS, CRANES, AND OTHER HEAVY VEHICLES
2180.233	VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: MOBILE LABORATORIES AND OTHER SPECIAL VEHICLES

2180.234	VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: THE INTELLIGENT PIPELINE INSPECTION GAUGE (PIG)
2180.235	VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: PISTONS FOR CLEANING THE PIPELINE CAVITY FROM DRY AND LIQUID CONTAMINATION
2180.236	VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: MOBILE COMPRESSION STATION
2180.237	VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: MOBILE WELDING EQUIPMENT
2180.239	VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER
2180.24	VEHICLES, GAS REGULATED ACTIVITY: SUPPLY
2180.25	VEHICLES, GAS REGULATED ACTIVITY: STORAGE
2180.251	VEHICLES, GAS REGULATED ACTIVITY, STORAGE: PASSENGER VEHICLES
2180.252	VEHICLES, GAS REGULATED ACTIVITY, STORAGE: TRUCKS, CRANES, AND OTHER HEAVY VEHICLES
2180.253	VEHICLES, GAS REGULATED ACTIVITY, STORAGE: MOBILE LABORATORIES AND OTHER SPECIAL VEHICLES
2180.254	VEHICLES, GAS REGULATED ACTIVITY, STORAGE: THE INTELLIGENT PIPELINE INSPECTION GAUGE (PIG)
2180.255	VEHICLES, GAS REGULATED ACTIVITY, STORAGE: PISTONS FOR CLEANING THE PIPELINE CAVITY FROM DRY AND LIQUID CONTAMINATION
2180.256	VEHICLES, GAS REGULATED ACTIVITY, STORAGE: MOBILE COMPRESSION STATION
2180.257	VEHICLES, GAS REGULATED ACTIVITY, STORAGE: MOBILE WELDING EQUIPMENT
2180.259	VEHICLES, GAS REGULATED ACTIVITY, STORAGE: OTHER
2180.29	VEHICLES, GAS REGULATED ACTIVITY: OTHER
2180.9	სატრანსპორტო საშუალებები, არარეგულირებადი საქმიანობა
2185	ინსტრუმენტები და სხვა ძირითადი საშუალებები ექსპლუატაციაში
2185.1	ინსტრუმენტები და სხვა ძირითადი საშუალებები ექსპლუატაციაში რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2185.2	INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION: GAS REGULATED ACTIVITY
2185.21	INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: [RESERVE]
2185.22	INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2185.23	INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: DISTRIBUTION
2185.24	INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: SUPPLY
2185.25	INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: STORAGE
2185.29	INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: OTHER
2185.9	ინსტრუმენტები და სხვა ძირითადი საშუალებები ექსპლუატაციაში არარეგულირებადი საქმიანობა
2190	იჯარით აღებული ქონების კეთილმოწყობა
2190.1	იჯარით აღებული ქონების კეთილმოწყობა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2190.2	LEASEHOLD IMPROVEMENT: GAS REGULATED ACTIVITY
2190.21	LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: [RESERVE]
2190.22	LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2190.23	LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: DISTRIBUTION
2190.24	LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: SUPPLY
2190.25	LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: STORAGE
2190.29	LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: OTHER
2190.9	იჯარით აღებული ქონების კეთილმოწყობა: არარეგულირებადი საქმიანობა

2195	გამოუყენებელი ძირითადი საშუალებები (საწყობში)
2195.1	გამოუყენებელი ძირითადი საშუალებები(საწყობში): რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2195.121	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, ELECTRICITY REGULATED ACTIVITY TRANSMISSION: EMERGENCY RESERVE
2195.122	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, ELECTRICITY REGULATED ACTIVITY TRANSMISSION: STANDBY ASSETS
2195.123	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, ELECTRICITY REGULATED ACTIVITY TRANSMISSION: MAJOR SPARE PARTS
2195.129	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, ELECTRICITY REGULATED ACTIVITY TRANSMISSION: OTHER
2195.131	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, ELECTRICITY REGULATED ACTIVITY DISTRIBUTION: EMERGENCY RESERVE
2195.132	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, ELECTRICITY REGULATED ACTIVITY DISTRIBUTION: STANDBY ASSETS
2195.133	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, ELECTRICITY REGULATED ACTIVITY DISTRIBUTION: MAJOR SPARE PARTS
2195.139	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, ELECTRICITY REGULATED ACTIVITY DISTRIBUTION: OTHER
2195.151	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, ELECTRICITY REGULATED ACTIVITY GENERATION: EMERGENCY RESERVE
2195.152	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, ELECTRICITY REGULATED ACTIVITY GENERATION: STANDBY ASSETS
2195.153	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, ELECTRICITY REGULATED ACTIVITY GENERATION: MAJOR SPARE PARTS
2195.159	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, ELECTRICITY REGULATED ACTIVITY GENERATION: OTHER
2195.2	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION: GAS REGULATED ACTIVITY
2195.21	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY: [RESERVE]
2195.22	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2195.221	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY TRANSMISSION / TRANSPORTATION: EMERGENCY RESERVE
2195.222	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY TRANSMISSION / TRANSPORTATION: STANDBY ASSETS
2195.223	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY TRANSMISSION / TRANSPORTATION: MAJOR SPARE PARTS
2195.229	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY TRANSMISSION / TRANSPORTATION: OTHER
2195.23	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY: DISTRIBUTION
2195.231	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY DISTRIBUTION: EMERGENCY RESERVE
2195.232	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY DISTRIBUTION: STANDBY ASSETS
2195.233	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY DISTRIBUTION: MAJOR SPARE PARTS
2195.239	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY DISTRIBUTION: OTHER
2195.24	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY: SUPPLY
2195.25	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY: STORAGE
2195.251	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY STORAGE: EMERGENCY RESERVE
2195.252	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY STORAGE: STANDBY ASSETS
2195.253	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY

	STORAGE: MAJOR SPARE PARTS
2195.259	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY STORAGE: OTHER
2195.29	LONG-TERM TANGIBLE ASSETS NOT IN OPERATION, GAS REGULATED ACTIVITY: OTHER
2195.9	გამოუყენებელი ძირითადი საშუალებები (საწყობში): არარეგულირებადი საქმიანობა

2.0 INSTRUCTIONS ON APPLICATION OF REGULATORY CHART OF ACCOUNT, ACCOUNTS 2000, 2100 – 2199 (NON-CURRENT ASSETS)

ACCOUNT 2000 ‘NON-CURRENT ASSETS’

No changes

ACCOUNT 2100 ‘PROPERTY, PLANT AND EQUIPMENT’ OR ‘FIXED ASSETS’*

**Alternative name*

No changes

ACCOUNT 2110 ‘LAND’

ანგარიში 2110 “მიწის ნაკვეთები” მოიცავს ფინანსურ ინფორმაციას მიწის ნაკვეთების ღირებულების შესახებ.

ანგარიში 2110 არის კონსოლიდირებული ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2110.1 “მიწა:რეგულირებადი ელექტროენერგეტიკული საქმიანობა”;

Account 2110.2 ‘Land: Gas Regulated Activity’,

ანგარიში 2110.9 “მიწა: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2110.1 ‘LAND FOR REGULATED ACTIVITY: ELECTRICITY’

No changes for this account and its sub-accounts

ACCOUNT 2110.2 ‘LAND: GAS REGULATED ACTIVITY’

The Account 2110.2 ‘Land: Gas Regulated Activity’ shall include the financial information of the cost of the land used for gas regulated activity.

The Account 2110.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2110.21 ‘Land, Gas Regulated Activity: [Reserve]’,

Account 2110.22 ‘Land, Gas Regulated Activity: Transmission / Transportation’,

Account 2110.23 ‘Land, Gas Regulated Activity: Distribution’,

Account 2110.24 ‘Land, Gas Regulated Activity: Supply’,

Account 2110.25 ‘Land, Gas Regulated Activity: Storage’,

Account 2110.29 ‘Land, Gas Regulated Activity: Other’.

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

ACCOUNT 2110.21 ‘LAND, GAS REGULATED ACTIVITY: [RESERVE]’

The Account 2110.21 ‘Land, Gas Regulated Activity: [Reserve]’ shall include the financial information of the cost of the land used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2110.22 ‘LAND, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION

The Account 2110.22 ‘Land, Gas Regulated Activity, Transmission / Transportation’ shall include the financial information of the cost of the land used for gas regulated activity of transmission / transportation.

The Account 2110.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2110.221 ‘Land, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa’,

Account 2110.222 ‘Land, Gas Regulated Activity, Transmission/ Transportation, 1.2 – 2.5 MPa’,

Account 2110.223 ‘Land, Gas Regulated Activity, Transmission/ Transportation, less than 1.2 MPa’,

Account 2110.228 ‘Land, Gas Regulated Activity, Transmission / Transportation: Technical Services’,

Account 2110.229 ‘Land, Gas Regulated Activity, Transmission / Transportation: Administration’.

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

ACCOUNT 2110.221 ‘LAND, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPa’

The Account 2110.221 “Land, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa” shall include the financial information of the cost of the land used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2110.222 ‘LAND, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPa’

The Account 2110.222 “Land, Gas Regulated Activity, Transmission / Transportation: 1.2 – 2.5 MPa” shall include the financial information of the cost of the land used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2110.223 ‘LAND, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPa’

The Account 2110.223 “Land, Gas Regulated Activity, Transmission / Transportation: less than 1.2 MPa” shall include the financial information of the cost of the land used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2110.228 ‘LAND, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES’

The Account 2110.228 ‘Land, Gas Regulated Activity, Transmission / Transportation: Technical Services’ shall include the financial information of the cost of the land used for gas regulated activity of transmission / transportation service related to technical services.

[Standard Transactions]

ACCOUNT 2110.229 ‘LAND, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ADMINISTRATION’

The Account 2110.229 ‘Land, Gas Regulated Activity, Transmission / Transportation: Administration’ shall include the financial information of the cost of the land used for gas regulated activity of transmission / transportation service related to administration.

[Standard Transactions]

ACCOUNT 2110.23 ‘LAND, GAS REGULATED ACTIVITY: DISTRIBUTION

The Account 2110.23 ‘Land, Gas Regulated Activity: Distribution’ shall include the financial information of the cost of the land used for gas regulated activity of distribution network.

The Account 2110.23 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2110.231 ‘Land, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa’,
- Account 2110.232 ‘Land, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa’,
- Account 2110.233 ‘Land, Gas Regulated Activity, Distribution: less than 0.005 MPa’,
- Account 2110.238 ‘Land, Gas Regulated Activity, Distribution: Technical Services’,
- Account 2110.239 ‘Land, Gas Regulated Activity, Distribution: Administration’.

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

ACCOUNT 2110.231 ‘LAND, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA’

The Account 2110.231 “Land, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa” shall include the financial information of the cost of the land used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2110.232 ‘LAND, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA’

The Account 2110.232 “Land, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa” shall include the financial information of the cost of the land used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2110.233 ‘LAND, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA’

The Account 2110.233 “Land, Gas Regulated Activity, Distribution: less than 0.005 MPa” shall include the financial information of the cost of the land used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2110.238 ‘LAND, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES’

The Account 2110.238 ‘Land, Gas Regulated Activity, Distribution: Technical Services’ shall include the financial information of the cost of the land used for gas regulated activity of distribution network service related to technical services.

[Standard Transactions]

ACCOUNT 2110.239 ‘LAND, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION’

The Account 2110.239 ‘Land, Gas Regulated Activity, Distribution: Administration’ shall include the financial information of the cost of the land used for gas regulated activity of distribution network service related to administration.

[Standard Transactions]

ACCOUNT 2110.24 'LAND, GAS REGULATED ACTIVITY: SUPPLY'

The Account 2110.24 'Land, Gas Regulated Activity: Supply' shall include the financial information of the cost of the land used for gas regulated activity of distribution supply.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2110.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2110.241 'Land, Gas Regulated Activity, Supply: Direct Services',

Account 2110.248 'Land, Gas Regulated Activity, Supply: Technical Services',

Account 2110.249 'Land, Gas Regulated Activity, Supply: Administration'.

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

ACCOUNT 2110.241 'LAND, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES'

The Account 2110.241 "Land, Gas Regulated Activity, Supply: Direct Services" shall include the financial information of the direct cost of the land used for gas regulated activity of distribution supply service.

[Standard Transactions]

ACCOUNT 2110.248 'LAND, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES'

The Account 2110.248 'Land, Gas Regulated Activity, Supply: Technical Services' shall include the financial information of the cost of the land used for gas regulated activity of distribution supply service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2110.249 'LAND, GAS REGULATED ACTIVITY, SUPPLY: ADMINISTRATION'

The Account 2110.249 'Land, Gas Regulated Activity, Supply: Administration' shall include the financial information of the cost of the land used for gas regulated activity of distribution supply service related to administration.

[Standard Transactions]

ACCOUNT 2110.25 'LAND, GAS REGULATED ACTIVITY: STORAGE'

The Account 2110.25 'Land, Gas Regulated Activity: Storage' shall include the financial information of the cost of the land used for gas regulated activity of gas storage.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2110.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2110.251 'Land, Gas Regulated Activity, Storage: Direct Services',

Account 2110.258 'Land, Gas Regulated Activity, Storage: Technical Services',

Account 2110.259 'Land, Gas Regulated Activity, Storage: Administration'.

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

ACCOUNT 2110.251 ‘LAND, GAS REGULATED ACTIVITY, STORAGE: DIRECT SERVICES’

The Account 2110.251 “Land, Gas Regulated Activity, Storage: Direct Services” shall include the financial information of the direct cost of the land used for gas regulated activity of gas storage service.

[Standard Transactions]

ACCOUNT 2110.258 ‘LAND, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES’

The Account 2110.258 ‘Land, Gas Regulated Activity, Storage: Technical Services’ shall include the financial information of the cost of the land used for gas regulated activity of gas storage service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2110.259 ‘LAND, GAS REGULATED ACTIVITY, STORAGE: ADMINISTRATION’

The Account 2110.259 ‘Land, Gas Regulated Activity, Storage: Administration’ shall include the financial information of the cost of the land used for gas regulated activity of gas storage service related to administration.

[Standard Transactions]

ACCOUNT 2110.29 ‘LAND FOR GAS REGULATED ACTIVITY: OTHER’

The Account 2110.29 ‘Land for Gas Regulated Activity: Other’ shall include the financial information of the cost of the land used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2110.9 ‘LAND: NON-REGULATED ACTIVITY’

No changes

ACCOUNT 2120 ‘CONSTRUCTION IN-PROGRESS’

ანგარიში 2120 “დაუმთავრებელი მშენებლობა“ მოიცავს ფინანსურ ინფორმაციას მშენებლობის პროცესში მყოფი, დაუმთავრებელი ძირითადი საშუალებების ღირებულების შესახებ.

ანგარიში 2120 არის კონსოლიდირებული ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2120.1 “დაუმთავრებელი მშენებლობა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2120.2 ‘Construction In-progress: Gas Regulated Activity’,

ანგარიში 2120.9 “დაუმთავრებელი მშენებლობა: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2120.1 ‘CONSTRUCTION IN-PROGRESS FOR REGULATED ACTIVITY: ELECTRICITY’

No changes for this account and its sub-accounts

ACCOUNT 2120.2 ‘CONSTRUCTION IN-PROGRESS: GAS REGULATED ACTIVITY’

The Account 2120.2 ‘Construction In-progress: Gas Regulated Activity’ shall include the financial information of the cost of the incomplete tangible non-current assets in progress planned to use for gas regulated activity.

The Account 2120.2 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2120.21 'Construction In-progress, Gas Regulated Activity: [Reserve]',
- Account 2120.22 'Construction In-progress, Gas Regulated Activity, Transmission / Transportation',
- Account 2120.23 'Construction In-progress, Gas Regulated Activity: Distribution',
- Account 2120.24 'Construction In-progress, Gas Regulated Activity: Supply',
- Account 2120.25 'Construction In-progress, Gas Regulated Activity: Storage',
- Account 2120.29 'Construction In-progress, Gas Regulated Activity: Other'.

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

ACCOUNT 2120.21 'CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 2120.21 'Construction In-progress, Gas Regulated Activity: [Reserve]' shall include the financial information of the cost of the incomplete tangible non-current assets in progress planned to use for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2120.22 'CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 2120.22 'Construction In-progress, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of the cost of the construction in progress used for gas regulated activity of transmission / transportation.

The Account 2120.22 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2120.221 'Construction In-progress, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa',
- Account 2120.222 'Construction In-progress, Gas Regulated Activity, Transmission/ Transportation, 1.2 – 2.5 MPa',
- Account 2120.223 'Construction In-progress, Gas Regulated Activity, Transmission/ Transportation, less than 1.2 MPa',
- Account 2120.228 'Construction In-progress, Gas Regulated Activity, Transmission / Transportation: Technical Services',
- Account 2120.229 'Construction In-progress, Gas Regulated Activity, Transmission / Transportation: Administration'.

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

ACCOUNT 2120.221 'CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA'

The Account 2120.221 "Construction In-progress, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa" shall include the financial information of the cost of the construction in progress used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2120.222 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA’

The Account 2120.222 “Construction In-progress, Gas Regulated Activity, Transmission / Transportation: 1.2 – 2.5 MPa” shall include the financial information of the cost of the construction in progress used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2120.223 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA’

The Account 2120.223 “Construction In-progress, Gas Regulated Activity, Transmission / Transportation: less than 1.2 MPa” shall include the financial information of the cost of the construction in progress used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2120.228 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES’

The Account 2120.228 ‘Construction In-progress, Gas Regulated Activity, Transmission / Transportation: Technical Services’ shall include the financial information of the cost of the construction in progress used for gas regulated activity of transmission / transportation service related to technical services.

[Standard Transactions]

ACCOUNT 2120.229 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ADMINISTRATION’

The Account 2120.229 ‘Construction In-progress, Gas Regulated Activity, Transmission / Transportation: Administration’ shall include the financial information of the cost of the construction in progress used for gas regulated activity of transmission / transportation service related to administration.

[Standard Transactions]

ACCOUNT 2120.23 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY: DISTRIBUTION’

The Account 2120.23 ‘Construction In-progress, Gas Regulated Activity: Distribution’ shall include the financial information of the cost of the construction in progress used for gas regulated activity of distribution network.

The Account 2120.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2120.231 ‘Construction In-progress, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa’,

Account 2120.232 ‘Construction In-progress, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa’,

Account 2120.233 ‘Construction In-progress, Gas Regulated Activity, Distribution: less than 0.005 MPa’,

Account 2120.238 ‘Construction In-progress, Gas Regulated Activity, Distribution: Technical Services’,

Account 2120.239 ‘Construction In-progress, Gas Regulated Activity, Distribution: Administration’.

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

ACCOUNT 2120.231 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA’

The Account 2120.231 “Construction In-progress, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa” shall include the financial information of the cost of the construction in progress used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2120.232 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA’

The Account 2120.232 “Construction In-progress, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa” shall include the financial information of the cost of the construction in progress used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2120.233 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA’

The Account 2120.233 “Construction In-progress, Gas Regulated Activity, Distribution: less than 0.005 MPa” shall include the financial information of the cost of the construction in progress used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2120.238 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES’

The Account 2120.238 ‘Construction In-progress, Gas Regulated Activity, Distribution: Technical Services’ shall include the financial information of the cost of the construction in progress used for gas regulated activity of distribution network service related to technical services.

[Standard Transactions]

ACCOUNT 2120.239 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION’

The Account 2120.239 ‘Construction In-progress, Gas Regulated Activity, Distribution: Administration’ shall include the financial information of the cost of the construction in progress used for gas regulated activity of distribution network service related to administration.

[Standard Transactions]

ACCOUNT 2120.24 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY: SUPPLY’

The Account 2120.24 ‘Construction In-progress, Gas Regulated Activity: Supply’ shall include the financial information of the cost of the incomplete tangible non-current assets in progress planned to use for gas regulated activity of gas regulated activity of distribution supply.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2120.24 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2120.241 ‘Construction in-progress, Gas Regulated Activity, Supply: Direct Services’,
- Account 2120.248 ‘Construction in-progress, Gas Regulated Activity, Supply: Technical Services’,
- Account 2120.249 ‘Construction in-progress, Gas Regulated Activity, Supply: Administration’.

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

ACCOUNT 2120.241 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES’

The Account 2120.241 “Construction in-progress, Gas Regulated Activity, Supply: Direct Services” shall include the financial information of the direct cost of the construction in-progress used for gas regulated activity of distribution supply service.

[Standard Transactions]

ACCOUNT 2120.248 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES’

The Account 2120.248 ‘Construction in-progress, Gas Regulated Activity, Supply: Technical Services’ shall include the financial information of the cost of the construction in-progress used for gas regulated activity of distribution supply service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2120.249 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, SUPPLY: ADMINISTRATION’

The Account 2120.249 ‘Construction in-progress, Gas Regulated Activity, Supply: Administration’ shall include the financial information of the cost of the construction in-progress used for gas regulated activity of distribution supply service related to administration.

[Standard Transactions]

ACCOUNT 2120.25 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY: STORAGE’

The Account 2120.25 ‘Construction In-progress, Gas Regulated Activity: Storage’ shall include the financial information of the cost of the incomplete tangible non-current assets in progress planned to use for gas regulated activity of gas storage.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2120.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2120.251 ‘Construction in-progress, Gas Regulated Activity, Storage: Direct Services’,

Account 2120.258 ‘Construction in-progress, Gas Regulated Activity, Storage: Technical Services’,

Account 2120.259 ‘Construction in-progress, Gas Regulated Activity, Storage: Administration’.

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

ACCOUNT 2120.251 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, STORAGE: DIRECT SERVICES’

The Account 2120.251 “Construction in-progress, Gas Regulated Activity, Storage: Direct Services” shall include the financial information of the direct cost of the construction in-progress used for gas regulated activity of gas storage service.

[Standard Transactions]

ACCOUNT 2120.258 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES’

The Account 2120.258 ‘Construction in-progress, Gas Regulated Activity, Storage: Technical Services’ shall include the financial information of the cost of the construction in-progress used for gas regulated activity of gas storage service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2120.259 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY, STORAGE: ADMINISTRATION’

The Account 2120.259 ‘Construction in-progress, Gas Regulated Activity, Storage: Administration’ shall include the financial information of the cost of the construction in-progress used for gas regulated activity of gas storage service related to administration.

[Standard Transactions]

ACCOUNT 2120.29 ‘CONSTRUCTION IN-PROGRESS, GAS REGULATED ACTIVITY: OTHER’

The Account 2120.29 ‘Construction In-progress, Gas Regulated Activity: Other’ shall include the financial information of the cost of the incomplete tangible non-current assets in progress planned to use for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2120.9 ‘CONSTRUCTION IN-PROGRESS: NON-REGULATED ACTIVITY’

No changes

ACCOUNT 2130 ‘BUILDINGS’

ანგარიში 2130 “შენობები” მოიცავს ფინანსურ ინფორმაციას შენობების ღირებულების შესახებ.

ანგარიში 2130 არის კონსოლიდირებული ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2130.1 “შენობები: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2130.2 ‘Building: Gas Regulated Activity’,

ანგარიში 2130.9 “შენობები: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2130.1 ‘BUILDING FOR REGULATED ACTIVITY: ELECTRICITY’

No changes for this account and its sub-accounts

ACCOUNT 2130.2 ‘BUILDING: GAS REGULATED ACTIVITY’

The Account 2130.2 ‘Building: Gas Regulated Activity’ shall include the financial information of the cost of the Building used for gas regulated activity.

The Account 2130.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2130.21 ‘Building, Gas Regulated Activity: [Reserve]’,

Account 2130.22 ‘Building, Gas Regulated Activity: Transmission / Transportation’,

Account 2130.23 ‘Building, Gas Regulated Activity: Distribution’,

Account 2130.24 ‘Building, Gas Regulated Activity: Supply’,

Account 2130.25 ‘Building, Gas Regulated Activity: Storage’,

Account 2130.29 ‘Building, Gas Regulated Activity: Other’.

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

ACCOUNT 2130.21 ‘BUILDING, GAS REGULATED ACTIVITY: [RESERVE]’

The Account 2130.21 ‘Building, Gas Regulated Activity: [Reserve]’ shall include the financial information of the cost of the Building used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2130.22 'BUILDING, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 2130.22 'Building, Gas Regulated Activity, Transmission / Transportation' shall include the financial information of the cost of the building used for gas regulated activity of transmission / transportation.

The Account 2130.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2130.221 'Building, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa',

Account 2130.222 'Building, Gas Regulated Activity, Transmission/ Transportation, 1.2 – 2.5 MPa',

Account 2130.223 'Building, Gas Regulated Activity, Transmission/ Transportation, less than 1.2 MPa',

Account 2130.228 'Building, Gas Regulated Activity, Transmission / Transportation: Technical Services',

Account 2130.229 'Building, Gas Regulated Activity, Transmission / Transportation: Administration'.

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

ACCOUNT 2130.221 'BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA'

The Account 2130.221 "Building, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa" shall include the financial information of the cost of the building used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2130.222 'BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA'

The Account 2130.222 "Building, Gas Regulated Activity, Transmission / Transportation: 1.2 – 2.5 MPa" shall include the financial information of the cost of the building used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2130.223 'BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA'

The Account 2130.223 "Building, Gas Regulated Activity, Transmission / Transportation: less than 1.2 MPa" shall include the financial information of the cost of the building used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2130.228 'BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES'

The Account 2130.228 'Building, Gas Regulated Activity, Transmission / Transportation: Technical Services' shall include the financial information of the cost of the building used for gas regulated activity of transmission / transportation service related to technical services.

[Standard Transactions]

ACCOUNT 2130.229 'BUILDING, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ADMINISTRATION'

The Account 2130.229 'Building, Gas Regulated Activity, Transmission / Transportation: Administration' shall include the financial information of the cost of the building used for gas regulated activity of transmission / transportation service related to administration.

[Standard Transactions]

ACCOUNT 2130.23 'BUILDING, GAS REGULATED ACTIVITY: DISTRIBUTION'

The Account 2130.23 'Building, Gas Regulated Activity: Distribution' shall include the financial information of the cost of the building used for gas regulated activity of distribution network.

The Account 2130.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2130.231 'Building, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa',

Account 2130.232 'Building, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa',

Account 2130.233 'Building, Gas Regulated Activity, Distribution: less than 0.005 MPa',

Account 2130.238 'Building, Gas Regulated Activity, Distribution: Technical Services',

Account 2130.239 'Building, Gas Regulated Activity, Distribution: Administration'.

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

ACCOUNT 2130.231 'BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA'

The Account 2130.231 "Building, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa" shall include the financial information of the cost of the building used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2130.232 'BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA'

The Account 2130.232 "Building, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa" shall include the financial information of the cost of the building used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2130.233 'BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA'

The Account 2130.233 "Building, Gas Regulated Activity, Distribution: less than 0.005 MPa" shall include the financial information of the cost of the building used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2130.238 'BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES'

The Account 2130.238 'Building, Gas Regulated Activity, Distribution: Technical Services' shall include the financial information of the cost of the building used for gas regulated activity of distribution network service related to technical services.

[Standard Transactions]

ACCOUNT 2130.239 'BUILDING, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION'

The Account 2130.239 'Building, Gas Regulated Activity, Distribution: Administration' shall include the financial information of the cost of the building used for gas regulated activity of distribution network service related to administration.

[Standard Transactions]

ACCOUNT 2130.24 'BUILDING, GAS REGULATED ACTIVITY: SUPPLY'

The Account 2130.24 'Building, Gas Regulated Activity: Supply' shall include the financial information of the cost of the building used for gas regulated activity of distribution supply.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2130.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2130.241 'Building, Gas Regulated Activity, Supply: Direct Services',

Account 2130.248 'Building, Gas Regulated Activity, Supply: Technical Services',

Account 2130.249 'Building, Gas Regulated Activity, Supply: Administration'.

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

ACCOUNT 2130.241 'BUILDING, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES'

The Account 2130.241 "Building, Gas Regulated Activity, Supply: Direct Services" shall include the financial information of the direct cost of the building used for gas regulated activity of distribution supply service.

[Standard Transactions]

ACCOUNT 2130.248 'BUILDING, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES'

The Account 2130.248 'Building, Gas Regulated Activity, Supply: Technical Services' shall include the financial information of the cost of the building used for gas regulated activity of distribution supply service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2130.249 'BUILDING, GAS REGULATED ACTIVITY, SUPPLY: ADMINISTRATION'

The Account 2130.249 'Building, Gas Regulated Activity, Supply: Administration' shall include the financial information of the cost of the building used for gas regulated activity of distribution supply service related to administration.

[Standard Transactions]

ACCOUNT 2130.25 'BUILDING, GAS REGULATED ACTIVITY: STORAGE'

The Account 2130.25 'Building, Gas Regulated Activity: Storage' shall include the financial information of the cost of the building used for gas regulated activity of gas storage.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2130.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2130.251 'Building, Gas Regulated Activity, Storage: Direct Services',

Account 2130.258 'Building, Gas Regulated Activity, Storage: Technical Services',

Account 2130.259 'Building, Gas Regulated Activity, Storage: Administration'.

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

ACCOUNT 2130.251 'BUILDING, GAS REGULATED ACTIVITY, STORAGE: DIRECT SERVICES'

The Account 2130.251 "Building, Gas Regulated Activity, Storage: Direct Services" shall include the financial information of the direct cost of the building used for gas regulated activity of gas storage service.

[Standard Transactions]

ACCOUNT 2130.258 'BUILDING, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES'

The Account 2130.258 'Building, Gas Regulated Activity, Storage: Technical Services' shall include the financial information of the cost of the building used for gas regulated activity of gas storage service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2130.259 'BUILDING, GAS REGULATED ACTIVITY, STORAGE: ADMINISTRATION'

The Account 2130.259 'Building, Gas Regulated Activity, Storage: Administration' shall include the financial information of the cost of the building used for gas regulated activity of gas storage service related to administration.

[Standard Transactions]

ACCOUNT 2130.29 'BUILDING, GAS REGULATED ACTIVITY: OTHER'

The Account 2130.29 'Building, Gas Regulated Activity: Other' shall include the financial information of the cost of the building used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2130.9 'BUILDINGS: NON-REGULATED ACTIVITY'

No changes

ACCOUNT 2140 'CONSTRUCTIONS'

ანგარიში 2140 "ნაგებობები" მოიცავს ფინანსურ ინფორმაციას ნაგებობების ღირებულების შესახებ.

ანგარიში 2140 არის კონსოლიდირებული ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2140.1 "ნაგებობები: რეგულირებადი ელექტროენერგეტიკული საქმიანობა",

Account 2140.2 'Construction: Gas Regulated Activity',

ანგარიში 2140.9 "ნაგებობები: არარეგულირებადი საქმიანობა".

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2140.1 'CONSTRUCTION FOR REGULATED ACTIVITY: ELECTRICITY'

No changes for this account and its sub-accounts

ACCOUNT 2140.2 'CONSTRUCTION: GAS REGULATED ACTIVITY'

The Account 2140.2 'Construction: Gas Regulated Activity' shall include the financial information of the cost of the Construction used for gas regulated activity.

The Account 2140.2 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2140.21 'Construction, Gas Regulated Activity: [Reserve]',
- Account 2140.22 'Construction, Gas Regulated Activity: Transmission / Transportation',
- Account 2140.23 'Construction, Gas Regulated Activity: Distribution',
- Account 2140.24 'Construction, Gas Regulated Activity: Supply',
- Account 2140.25 'Construction, Gas Regulated Activity: Storage',
- Account 2140.29 'Construction, Gas Regulated Activity: Other'.

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

ACCOUNT 2140.21 'CONSTRUCTION, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 2140.21 'Construction, Gas Regulated Activity: [Reserve]' shall include the financial information of the cost of the Construction used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2140.22 'CONSTRUCTION, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 2140.22 'Construction, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of the cost of the construction used for gas regulated activity of transmission / transportation.

The Account 2140.22 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2140.221 'Construction, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa',
- Account 2140.222 'Construction, Gas Regulated Activity, Transmission/ Transportation: 1.2 – 2.5 MPa',
- Account 2140.223 'Construction, Gas Regulated Activity, Transmission/ Transportation: less than 1.2 MPa',
- Account 2140.228 'Construction, Gas Regulated Activity, Transmission / Transportation: Technical Services',
- Account 2140.229 'Construction, Gas Regulated Activity, Transmission / Transportation: Administration'.

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

ACCOUNT 2140.221 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA'

The Account 2140.221 "Construction, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa" shall include the financial information of the cost of the construction used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

The Account 2140.221 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2140.2211 'Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Transition Through Natural and Artificial Obstacles',
- Account 2140.2212 'Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Anti-Erosion and Protective Structures',
- Account 2140.2213 'Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Roads',

Account 2140.2219 'Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other'.

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

ACCOUNT 2140.2211 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPa: TRANSITION THROUGH NATURAL AND ARTIFICIAL OBSTACLES'

The Account 2140.2211 "Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Transition Through Natural and Artificial Obstacles" shall include the financial information of the cost of the construction of transition through natural and artificial obstacles used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2140.2212 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPa: ANTI-EROSION AND PROTECTIVE STRUCTURES'

The Account 2140.2212 "Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Anti-Erosion and Protective Structures" shall include the financial information of the cost of the construction of anti-erosion and protective structures used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2140.2213 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPa: ROADS'

The Account 2140.2213 "Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Roads" shall include the financial information of the cost of the roads used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2140.2219 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPa: OTHER'

The Account 2140.2219 "Construction, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other" shall include the financial information of the cost of the construction other than stated above used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2140.222 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPa'

The Account 2140.222 "Construction, Gas Regulated Activity, Transmission / Transportation: 1.2 – 2.5 MPa" shall include the financial information of the cost of the construction used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

The Account 2140.222 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2140.2221 'Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Transition Through Natural and Artificial Obstacles',

Account 2140.2222 'Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Anti-Erosion and Protective Structures',

Account 2140.2223 'Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Roads',

Account 2140.2229 'Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Other'.

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

ACCOUNT 2140.2221 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: TRANSITION THROUGH NATURAL AND ARTIFICIAL OBSTACLES'

The Account 2140.222 "Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Transition Through Natural and Artificial Obstacles" shall include the financial information of the cost of the construction of transition through natural and artificial obstacles used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2140.2222 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: ANTI-EROSION AND PROTECTIVE STRUCTURES'

The Account 2140.2222 "Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Anti-Erosion and Protective Structures" shall include the financial information of the cost of the construction of anti-erosion and protective structures used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2140.2223 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: ROADS'

The Account 2140.2223 "Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Roads" shall include the financial information of the cost of the roads used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2140.2229 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OTHER'

The Account 2140.2229 "Construction, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Other" shall include the financial information of the cost of the construction other than stated above used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2140.223 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA'

The Account 2140.223 "Construction, Gas Regulated Activity, Transmission / Transportation: less than 1.2 MPa" shall include the financial information of the cost of the construction used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

The Account 2140.223 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2140.2231 'Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Transition Through Natural and Artificial Obstacles',

Account 2140.2232 'Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Anti-Erosion and Protective Structures',

Account 2140.2233 'Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Roads',

Account 2140.2239 'Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other'.

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

ACCOUNT 2140.2231 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: TRANSITION THROUGH NATURAL AND ARTIFICIAL OBSTACLES'

The Account 2140.2231 "Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Transition Through Natural and Artificial Obstacles" shall include the financial information of the cost of the construction of transition through natural and artificial obstacles used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2140.2232 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: ANTI-EROSION AND PROTECTIVE STRUCTURES'

The Account 2140.2232 "Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Anti-Erosion and Protective Structures" shall include the financial information of the cost of the construction of anti-erosion and protective structures used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2140.2233 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: ROADS'

The Account 2140.2233 "Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Roads" shall include the financial information of the cost of the roads used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2140.2239 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER'

The Account 2140.2239 "Construction, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other" shall include the financial information of the cost of the construction other than stated above used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2140.228 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES'

The Account 2140.228 'Construction, Gas Regulated Activity, Transmission / Transportation: Technical Services' shall include the financial information of the cost of the construction used for gas regulated activity of transmission / transportation service related to technical services.

[Standard Transactions]

ACCOUNT 2140.229 'CONSTRUCTION, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ADMINISTRATION'

The Account 2140.229 'Construction, Gas Regulated Activity, Transmission / Transportation: Administration' shall include the financial information of the cost of the construction used for gas regulated activity of transmission / transportation service related to administration.

[Standard Transactions]

ACCOUNT 2140.23 'CONSTRUCTION, GAS REGULATED ACTIVITY: DISTRIBUTION'

The Account 2140.23 'Construction, Gas Regulated Activity: Distribution' shall include the financial information of the cost of the construction used for gas regulated activity of distribution network.

The Account 2140.23 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2140.231 'Construction, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa',
- Account 2140.232 'Construction, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa',
- Account 2140.233 'Construction, Gas Regulated Activity, Distribution: less than 0.005 MPa',
- Account 2140.238 'Construction, Gas Regulated Activity, Distribution: Technical Services',
- Account 2140.239 'Construction, Gas Regulated Activity, Distribution: Administration'.

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

ACCOUNT 2140.231 'CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA'

The Account 2140.231 'Construction, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa' shall include the financial information of the cost of the construction used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2140.232 'CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA'

The Account 2140.232 'Construction, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa' shall include the financial information of the cost of the construction used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2140.233 'CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA'

The Account 2140.233 'Construction, Gas Regulated Activity, Distribution: less than 0.005 MPa' shall include the financial information of the cost of the construction used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2140.238 'CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES'

The Account 2140.238 'Construction, Gas Regulated Activity, Distribution: Technical Services' shall include the financial information of the cost of the construction used for gas regulated activity of distribution network service related to technical services.

[Standard Transactions]

ACCOUNT 2140.239 'CONSTRUCTION, GAS REGULATED ACTIVITY, DISTRIBUTION: ADMINISTRATION'

The Account 2140.239 'Construction, Gas Regulated Activity, Distribution: Administration' shall include the financial information of the cost of the construction used for gas regulated activity of distribution network service related to administration.

[Standard Transactions]

ACCOUNT 2140.24 'CONSTRUCTION, GAS REGULATED ACTIVITY: SUPPLY'

The Account 2140.24 'Construction, Gas Regulated Activity: Supply' shall include the financial information of the cost of the Construction used for gas regulated activity of distribution supply.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2140.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2140.241 'Construction, Gas Regulated Activity, Supply: Direct Services',

Account 2140.248 'Construction, Gas Regulated Activity, Supply: Technical Services',

Account 2140.249 'Construction, Gas Regulated Activity, Supply: Administration'.

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

ACCOUNT 2140.241 'CONSTRUCTION, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES'

The Account 2140.241 "Construction, Gas Regulated Activity, Supply: Direct Services" shall include the financial information of the direct cost of the construction used for gas regulated activity of distribution supply service.

[Standard Transactions]

ACCOUNT 2140.248 'CONSTRUCTION, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES'

The Account 2140.248 'Construction, Gas Regulated Activity, Supply: Technical Services' shall include the financial information of the cost of the construction used for gas regulated activity of distribution supply service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2140.249 'CONSTRUCTION, GAS REGULATED ACTIVITY, SUPPLY: ADMINISTRATION'

The Account 2140.249 'Construction, Gas Regulated Activity, Supply: Administration' shall include the financial information of the cost of the construction used for gas regulated activity of distribution supply service related to administration.

[Standard Transactions]

ACCOUNT 2140.25 'CONSTRUCTION, GAS REGULATED ACTIVITY: STORAGE'

The Account 2140.25 'Construction, Gas Regulated Activity: Storage' shall include the financial information of the cost of the Construction used for gas regulated activity of gas storage.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2140.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2140.251 'Construction, Gas Regulated Activity, Storage: Direct Services',

Account 2140.258 'Construction, Gas Regulated Activity, Storage: Technical Services',

Account 2140.259 'Construction, Gas Regulated Activity, Storage: Administration'.

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

ACCOUNT 2140.251 ‘CONSTRUCTION, GAS REGULATED ACTIVITY, STORAGE: DIRECT SERVICES’

The Account 2140.251 “Construction, Gas Regulated Activity, Storage: Direct Services” shall include the financial information of the direct cost of the construction used for gas regulated activity of gas storage service.

[Standard Transactions]

ACCOUNT 2140.258 ‘CONSTRUCTION, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES’

The Account 2140.258 ‘Construction, Gas Regulated Activity, Storage: Technical Services’ shall include the financial information of the cost of the construction used for gas regulated activity of gas storage service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2140.259 ‘CONSTRUCTION, GAS REGULATED ACTIVITY, STORAGE: ADMINISTRATION’

The Account 2140.259 ‘Construction, Gas Regulated Activity, Storage: Administration’ shall include the financial information of the cost of the construction used for gas regulated activity of gas storage service related to administration.

[Standard Transactions]

ACCOUNT 2140.29 ‘CONSTRUCTION, GAS REGULATED ACTIVITY: OTHER’

The Account 2140.29 ‘Construction, Gas Regulated Activity: Other’ shall include the financial information of the cost of the Construction used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2140.9 ‘CONSTRUCTIONS: NON-REGULATED ACTIVITY’

No changes

ACCOUNT 2150 ‘MACHINERY AND EQUIPMENT’

ანგარიში 2150 “მანქანა-დანადგარები” მოიცავს ფინანსურ ინფორმაციას მანქანა-დანადგარების ღირებულების შესახებ.

ანგარიში 2150 არის კონსოლიდირებული ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2150.1 “მანქანა-დანადგარები: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2150.2 ‘Machinery and equipment: Gas Regulated Activity’,

ანგარიში 2150.9 “მანქანა-დანადგარები: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2150.1 ‘MACHINERY AND EQUIPMENT FOR ELECTRICITY REGULATED ACTIVITY’

No changes for this account and its sub-accounts

ACCOUNT 2150.2 ‘MACHINERY AND EQUIPMENT: GAS REGULATED ACTIVITY’

The Account 2150.2 ‘Machinery and Equipment: Gas Regulated Activity’ shall include the financial information of the cost of the Machinery and Equipment used for gas regulated activity.

The Account 2150.2 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2150.21 'Machinery and equipment, Gas Regulated Activity: [Reserve]',
- Account 2150.22 'Machinery and equipment, Gas Regulated Activity: Transmission / Transportation',
- Account 2150.23 'Machinery and equipment, Gas Regulated Activity: Distribution',
- Account 2150.24 'Machinery and equipment, Gas Regulated Activity: Supply',
- Account 2150.25 'Machinery and equipment, Gas Regulated Activity: Storage',
- Account 2150.29 'Machinery and equipment, Gas Regulated Activity: Other'.

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

ACCOUNT 2150.21 'MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 2150.21 'Machinery and equipment, Gas Regulated Activity: [Reserve]' shall include the financial information of the cost of the Construction used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2150.22 'MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 2150.22 'Machinery and equipment, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of transmission / transportation.

The Account 2150.22 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2150.221 'Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa',
- Account 2150.222 'Machinery and equipment, Gas Regulated Activity, Transmission/ Transportation: 1.2 – 2.5 MPa',
- Account 2150.223 'Machinery and equipment, Gas Regulated Activity, Transmission/ Transportation: less than 1.2 MPa',
- Account 2150.228 'Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: Technical Services',
- Account 2150.229 'Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: Other'.

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

ACCOUNT 2150.221 'MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA'

The Account 2150.221 "Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa" shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

The Account 2150.221 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2150.2211 "Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Compressor Station Equipment",
- Account 2150.2212 "Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Measuring and Regulating Station Equipment – General",

Account 2150.2213 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Measuring and Regulating Station Equipment – City Gate”,

Account 2150.2214 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Station Accessory Electrical Equipment”,

Account 2150.2215 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Technological Communication”,

Account 2150.2216 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Process Control and Automation Systems”,

Account 2150.2219 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other”.

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

ACCOUNT 2150.2211 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: COMPRESSOR STATION EQUIPMENT”

The Account 2150.2211 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Compressor Station Equipment” shall include the financial information of the cost of compressor station equipment used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2212 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: MEASURING AND REGULATING STATION EQUIPMENT – GENERAL”

The Account 2150.2212 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Measuring and Regulating Station Equipment – General” shall include the financial information of the cost of general gas measuring and regulating station equipment used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2213 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: MEASURING AND REGULATING STATION EQUIPMENT – CITY GATE”

The Account 2150.2213 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Measuring and Regulating Station Equipment – City Gate” shall include the financial information of the cost of city gate gas measuring and regulating station equipment used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2214 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: STATION ACCESSORY ELECTRICAL EQUIPMENT”

The Account 2150.2214 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Station Accessory Electrical Equipment” shall include the financial information of the cost of gas station accessory electrical equipment used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2215 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: TECHNOLOGICAL COMMUNICATION”

The Account 2150.2215 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Technological Communication” shall include the financial information of the cost of technological communication used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2216 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS”

The Account 2150.2216 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Process Control and Automation Systems” shall include the financial information of the cost of process control and automation systems used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2219 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OTHER”

The Account 2150.2219 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other” shall include the financial information of the cost of other than stated above machinery and equipment used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.222 ‘MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA’

The Account 2150.222 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: 1.2 – 2.5 MPa” shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

The Account 2150.222 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.2221 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Compressor Station Equipment”,

Account 2150.2222 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Measuring and Regulating Station Equipment – General”,

Account 2150.2223 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Measuring and Regulating Station Equipment – City Gate”,

Account 2150.2224 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Station Accessory Electrical Equipment”,

Account 2150.2225 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Technological Communication”,

Account 2150.2226 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Process Control and Automation Systems”,

Account 2150.2229 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Other”.

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

ACCOUNT 2150.2221 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: COMPRESSOR STATION EQUIPMENT”

The Account 2150.2221 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Compressor Station Equipment” shall include the financial information of the cost of compressor station equipment used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2222 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: MEASURING AND REGULATING STATION EQUIPMENT – GENERAL”

The Account 2150.2222 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Measuring and Regulating Station Equipment – General” shall include the financial information of the cost of general gas measuring and regulating station equipment used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2223 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: MEASURING AND REGULATING STATION EQUIPMENT – CITY GATE”

The Account 2150.2223 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Measuring and Regulating Station Equipment – City Gate” shall include the financial information of the cost of city gate gas measuring and regulating station equipment used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2224 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: STATION ACCESSORY ELECTRICAL EQUIPMENT”

The Account 2150.2224 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Station Accessory Electrical Equipment” shall include the financial information of the cost of gas station accessory electrical equipment used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2225 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: TECHNOLOGICAL COMMUNICATION”

The Account 2150.2225 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Technological Communication” shall include the financial information of the cost of technological communication used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2226 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS”

The Account 2150.2226 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Process Control and Automation Systems” shall include the financial information of the cost of process control and automation systems used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2229 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OTHER”

The Account 2150.2229 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Other” shall include the financial information of the cost of other than stated above machinery and equipment used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.223 ‘MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA’

The Account 2150.223 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: less than 1.2 MPa” shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

The Account 2150.223 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.2231 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Compressor Station Equipment”,

Account 2150.2232 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Measuring and Regulating Station Equipment – General”,

Account 2150.2233 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Measuring and Regulating Station Equipment – City Gate”,

Account 2150.2234 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Station Accessory Electrical Equipment”,

Account 2150.2235 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Technological Communication”,

Account 2150.2236 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Process Control and Automation Systems”,

Account 2150.2239 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other”.

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

ACCOUNT 2150.2231 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: COMPRESSOR STATION EQUIPMENT”

The Account 2150.2231 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Compressor Station Equipment” shall include the financial information of the cost of compressor station equipment used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2232 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: MEASURING AND REGULATING STATION EQUIPMENT – GENERAL”

The Account 2150.2232 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Measuring and Regulating Station Equipment – General” shall include the financial information of the cost of general gas measuring and regulating station equipment used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2233 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPa: MEASURING AND REGULATING STATION EQUIPMENT – CITY GATE”

The Account 2150.2233 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Measuring and Regulating Station Equipment – City Gate” shall include the financial information of the cost of city gate gas measuring and regulating station equipment used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2234 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPa: STATION ACCESSORY ELECTRICAL EQUIPMENT”

The Account 2150.2234 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Station Accessory Electrical Equipment” shall include the financial information of the cost of gas station accessory electrical equipment used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2235 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPa: TECHNOLOGICAL COMMUNICATION”

The Account 2150.2235 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Technological Communication” shall include the financial information of the cost of technological communication used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2236 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPa: PROCESS CONTROL AND AUTOMATION SYSTEMS”

The Account 2150.2236 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Process Control and Automation Systems” shall include the financial information of the cost of process control and automation systems used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2239 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPa: OTHER”

The Account 2150.2239 “Machinery and equipment, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other” shall include the financial information of the cost of other than stated above machinery and equipment used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.228 ‘MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES’

The Account 2150.228 ‘Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: Technical Services’ shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of transmission / transportation service related to technical services.

[Standard Transactions]

ACCOUNT 2150.229 'MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER'

The Account 2150.229 'Machinery and equipment, Gas Regulated Activity, Transmission / Transportation: Other' shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of transmission / transportation service related to other than stated above facilities.

[Standard Transactions]

ACCOUNT 2150.23 'MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: DISTRIBUTION'

The Account 2150.23 'Machinery and equipment, Gas Regulated Activity: Distribution' shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of distribution network.

The Account 2150.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.231 'Machinery and equipment, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa',

Account 2150.232 'Machinery and equipment, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa',

Account 2150.233 'Machinery and equipment, Gas Regulated Activity, Distribution: less than 0.005 MPa',

Account 2150.238 'Machinery and equipment, Gas Regulated Activity, Distribution: Technical Services',

Account 2150.239 'Machinery and equipment, Gas Regulated Activity, Distribution: Other'.

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

ACCOUNT 2150.231 'MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA'

The Account 2150.231 "Machinery and equipment, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa" shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

The Account 2150.231 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.2311 "Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Gas Regulation Points and Installations",

Account 2150.2312 "Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Electrical Equipment and Devices",

Account 2150.2313 "Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Technological Communication Equipment",

Account 2150.2314 "Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Process Control and Automation Systems",

Account 2150.2315 "Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Metering Equipment",

Account 2150.2319 "Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Other".

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

ACCOUNT 2150.2311 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: GAS REGULATION POINTS AND INSTALLATIONS”

The Account 2150.2311 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Gas Regulation Points and Installations” shall include the financial information of the cost of gas regulation points and installations used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2312 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: ELECTRICAL EQUIPMENT AND DEVICES”

The Account 2150.2312 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Electrical Equipment and Devices” shall include the financial information of the cost of station electrical equipment and devices used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2313 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: TECHNOLOGICAL COMMUNICATION EQUIPMENT”

The Account 2150.2313 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Technological Communication Equipment” shall include the financial information of the cost of technological communication equipment used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2314 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS”

The Account 2150.2314 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Process Control and Automation Systems” shall include the financial information of the cost of gas process control and automation systems used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2315 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: METERING EQUIPMENT”

The Account 2150.2315 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Metering Equipment” shall include the financial information of the cost of gas metering equipment used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2319 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OTHER”

The Account 2150.2319 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Other” shall include the financial information of the cost of other than stated above machinery and equipment used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.232 ‘MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA’

The Account 2150.232 “Machinery and equipment, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa” shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

The Account 2150.232 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.2321 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Gas Regulation Points and Installations”,

Account 2150.2322 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Electrical Equipment and Devices”,

Account 2150.2323 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Technological Communication Equipment”,

Account 2150.2324 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Process Control and Automation Systems”,

Account 2150.2325 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Metering Equipment”,

Account 2150.2329 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Other”.

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

ACCOUNT 2150.2321 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: GAS REGULATION POINTS AND INSTALLATIONS”

The Account 2150.2321 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Gas Regulation Points and Installations” shall include the financial information of the cost of gas regulation points and installations used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2322 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: ELECTRICAL EQUIPMENT AND DEVICES”

The Account 2150.2322 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Electrical Equipment and Devices” shall include the financial information of the cost of station electrical equipment and devices used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2323 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: TECHNOLOGICAL COMMUNICATION EQUIPMENT”

The Account 2150.2323 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Technological Communication Equipment” shall include the financial information of the cost of technological communication equipment used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2324 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS”

The Account 2150.2324 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Process Control and Automation Systems” shall include the financial information of the cost of gas process control and automation systems used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2325 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: METERING EQUIPMENT”

The Account 2150.2325 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Metering Equipment” shall include the financial information of the cost of gas metering equipment used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2329 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OTHER”

The Account 2150.2329 “Machinery and equipment, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Other” shall include the financial information of the cost of other than stated above machinery and equipment used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.233 ‘MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA’

The Account 2150.233 “Machinery and equipment, Gas Regulated Activity, Distribution: less than 0.005 MPa” shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

The Account 2150.233 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.2331 “Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Gas Regulation Points and Installations”,

Account 2150.2332 “Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Electrical Equipment and Devices”,

Account 2150.2333 “Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Technological Communication Equipment”,

Account 2150.2334 “Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Process Control and Automation Systems”,

Account 2150.2335 “Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Metering Equipment”,

Account 2150.2339 “Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Other”.

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

ACCOUNT 2150.2331 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: GAS REGULATION POINTS AND INSTALLATIONS”

The Account 2150.2331 “Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Gas Regulation Points and Installations” shall include the financial information of the cost of gas regulation points and installations used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2332 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: ELECTRICAL EQUIPMENT AND DEVICES”

The Account 2150.2332 “Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Electrical Equipment and Devices” shall include the financial information of the cost of station electrical equipment and devices used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2333 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: TECHNOLOGICAL COMMUNICATION EQUIPMENT”

The Account 2150.2333 “Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Technological Communication Equipment” shall include the financial information of the cost of technological communication equipment used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2334 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: PROCESS CONTROL AND AUTOMATION SYSTEMS”

The Account 2150.2334 “Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Process Control and Automation Systems” shall include the financial information of the cost of gas process control and automation systems used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2335 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: METERING EQUIPMENT”

The Account 2150.2335 “Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Metering Equipment” shall include the financial information of the cost of gas metering equipment used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.2339 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OTHER”

The Account 2150.2339 “Machinery and equipment, Gas Regulated Activity, Distribution, less than 0.005 MPa: Other” shall include the financial information of the cost of other than stated above machinery and equipment used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2150.238 ‘MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES’

The Account 2150.238 ‘Machinery and equipment, Gas Regulated Activity, Distribution: Technical Services’ shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of distribution network service related to technical services.

[Standard Transactions]

ACCOUNT 2150.239 ‘MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER’

The Account 2150.239 ‘Machinery and equipment, Gas Regulated Activity, Distribution: Other’ shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of distribution network service related to other than stated above facilities.

[Standard Transactions]

ACCOUNT 2150.24 ‘MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: SUPPLY’

The Account 2150.24 ‘Machinery and equipment, Gas Regulated Activity: Supply’ shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of distribution supply.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2150.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.241 ‘Machinery and equipment, Gas Regulated Activity, Supply: Direct Services’,

Account 2150.248 ‘Machinery and equipment, Gas Regulated Activity, Supply: Technical Services’,

Account 2150.249 ‘Machinery and equipment, Gas Regulated Activity, Supply: Other’.

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

ACCOUNT 2150.241 ‘MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES’

The Account 2150.241 “Machinery and equipment, Gas Regulated Activity, Supply: Direct Services” shall include the financial information of the direct cost of the machinery and equipment used for gas regulated activity of distribution supply service.

[Standard Transactions]

ACCOUNT 2150.248 ‘MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES’

The Account 2150.248 ‘Machinery and equipment, Gas Regulated Activity, Supply: Technical Services’ shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of distribution supply service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2150.249 ‘MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: OTHER’

The Account 2150.249 ‘Machinery and equipment, Gas Regulated Activity, Supply: Other’ shall include the financial information of the cost of other than stated above machinery and equipment used for gas regulated activity of distribution supply service.

[Standard Transactions]

ACCOUNT 2150.25 ‘MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: STORAGE’

The Account 2150.25 ‘Machinery and equipment, Gas Regulated Activity: Storage’ shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of gas storage.

The Account 2150.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.251 'Machinery and equipment, Gas Regulated Activity, Storage: Direct Services',

Account 2150.258 'Machinery and equipment, Gas Regulated Activity, Storage: Technical Services',

Account 2150.259 'Machinery and equipment, Gas Regulated Activity, Storage: Other'.

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

ACCOUNT 2150.251 "MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: DIRECT SERVICES"

The Account 2150.251 "Machinery and equipment, Gas Regulated Activity, Storage: Compression Station Equipment" shall include the financial information of the direct cost of machinery and equipment used for gas regulated activity of gas storage.

The Account 2150.251 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.2511 'Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Gas Injection Equipment',

Account 2150.2512 'Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Gas Gathering / Withdrawal Equipment',

Account 2150.2513 'Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Station Accessory Electrical Equipment',

Account 2150.2514 'Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Well Equipment',

Account 2150.2515 'Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Technological Communication',

Account 2150.2516 'Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Process Control and Automation Systems',

Account 2150.2517 'Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Gas Measurement Station',

Account 2150.2519 'Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Other',

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

ACCOUNT 2150.2511 "MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS INJECTION EQUIPMENT"

The Account 2150.2511 "Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Gas Injection Equipment" shall include the financial information of the cost of gas injection equipment used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2150.2512 "MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS GATHERING / WITHDRAWAL EQUIPMENT"

The Account 2150.2512 "Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Gas Gathering / Withdrawal Equipment" shall include the financial information of the cost of gas gathering / withdrawal equipment used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2150.2513 "MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: STATION ACCESSORY ELECTRICAL EQUIPMENT"

The Account 2150.2513 "Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Station Accessory Electrical Equipment" shall include the financial information of the cost of gas station accessory electrical equipment used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2150.2514 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: WELL EQUIPMENT”

The Account 2150.2514 “Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Well Equipment” shall include the financial information of the cost of well equipment used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2150.2515 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: TECHNOLOGICAL COMMUNICATION”

The Account 2150.2515 “Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Technological Communication” shall include the financial information of the cost of technological communication used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2150.2516 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: PROCESS CONTROL AND AUTOMATION SYSTEMS”

The Account 2150.2516 “Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Process Control and Automation Systems” shall include the financial information of the cost of process control and automation systems used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2150.2517 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS MEASUREMENT STATION”

The Account 2150.2517 “Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Gas Measurement Station” shall include the financial information of the cost of gas measurement station used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2150.2519 “MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: OTHER”

The Account 2150.2519 “Machinery and equipment, Gas Regulated Activity, Storage, Direct Services: Other” shall include the financial information of the cost of other than stated above machinery and equipment used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2150.258 ‘MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES’

The Account 2150.258 ‘Machinery and equipment, Gas Regulated Activity, Storage: Technical Services’ shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of gas storage related to technical services.

[Standard Transactions]

ACCOUNT 2150.259 ‘MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: OTHER’

The Account 2150.259 ‘Machinery and equipment, Gas Regulated Activity, Storage: Other’ shall include the financial information of the cost of the machinery and equipment used for gas regulated activity of gas storage related to other than stated above facilities.

[Standard Transactions]

ACCOUNT 2150.29 'MACHINERY AND EQUIPMENT, GAS REGULATED ACTIVITY: OTHER'

The Account 2150.29 'Machinery and equipment, Gas Regulated Activity: Other' shall include the financial information of the cost of the machinery and equipment used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2150.9 'MACHINERY AND EQUIPMENT: NON-REGULATED ACTIVITY'

No changes

ACCOUNT 2155 'TRANSFERRING ASSETS'

ანგარიში 2155 "გადამცემი საშუალებები" მოიცავს ფინანსურ ინფორმაციას გადამცემი საშუალებების ღირებულების შესახებ:

ანგარიში 2155 არის კონსოლიდირებული ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2155.1 "გადამცემი საშუალებები: რეგულირებადი ელექტროენერგეტიკული საქმიანობა",

Account 2155.2 'Transferring Assets: Gas Regulated Activity',

ანგარიში 2155.9 "გადამცემი საშუალებები: არარეგულირებადი საქმიანობა".

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2155.1 'TRANSFERRING ASSETS FOR ELECTRICITY REGULATED ACTIVITY'

No changes for this account and its sub-accounts

ACCOUNT 2155.2 'TRANSFERRING ASSETS: GAS REGULATED ACTIVITY'

The Account 2155.2 'Transferring Assets: Gas Regulated Activity' shall include the financial information of the cost of the transferring assets used for gas regulated activity.

The Account 2155.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.21 'Transferring Assets, Gas Regulated Activity: [Reserve]',

Account 2155.22 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation',

Account 2155.23 'Transferring Assets, Gas Regulated Activity: Distribution',

Account 2155.24 'Transferring Assets, Gas Regulated Activity: Supply',

Account 2155.25 'Transferring Assets, Gas Regulated Activity: Storage',

Account 2155.29 'Transferring Assets, Gas Regulated Activity: Other'.

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

ACCOUNT 2155.21 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 2155.21 'Transferring Assets, Gas Regulated Activity: [Reserve]' shall include the financial information of the cost of the transferring assets used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2155.22 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION'

The Account 2155.22 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation' shall include the financial information of the cost of the transferring assets used for gas regulated activity of transmission / transportation.

The Account 2155.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.221 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa',

Account 2155.222 'Transferring Assets, Gas Regulated Activity, Transmission/ Transportation, 1.2 – 2.5 MPa',

Account 2155.223 'Transferring Assets, Gas Regulated Activity, Transmission/ Transportation, less than 1.2 MPa',

Account 2155.228 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation: Technical Services',

Account 2155.229 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation: Other'.

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

ACCOUNT 2155.221 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA'

The Account 2155.221 "Transferring Assets, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa" shall include the financial information of the cost of the transferring assets used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

The Account 2155.221 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.2211 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Gas Mains',

Account 2155.2212 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Valve nodes - Gas Main Linear Part',

Account 2155.2213 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Optic Cables of Technological Communication',

Account 2155.2214 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other Communication lines of Technological Communication',

Account 2155.2215 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Electrochemical Protection System - Gas Main Linear Part',

Account 2155.2216 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Power Supply Lines

Account 2155.2219 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other',

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

ACCOUNT 2155.2211 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: GAS MAINS'

The Account 2155.2211 "Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Gas Mains" shall include the financial information of the cost of the gas mains without valve nodes used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2212 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: VALVE NODES - GAS MAIN LINEAR PART’

The Account 2155.2212 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Valve Nodes - Gas Main Linear Part” shall include the financial information of the cost of the valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

The Account 2155.2212 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.22121 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Valve’,

Account 2155.22122 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Technological Piping’,

Account 2155.22123 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Condensate Collection Node’,

Account 2155.22124 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Node for Chemical Reagents Injection’,

Account 2155.22125 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: PIG & Cleaning Piston Launcher & Receiver Injection’,

Account 2155.22129 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Other’,

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

ACCOUNT 2155.22121 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: VALVE’

The Account 2155.22121 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Valve” shall include the financial information of the cost of the valves in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22122 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: TECHNOLOGICAL PIPING’

The Account 2155.22122 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Technological Piping” shall include the financial information of the cost of the technological piping in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22123 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: CONDENSATE COLLECTION NODE’

The Account 2155.22123 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Condensate Collection Node” shall include the financial information of the cost of the condensate collection node in valve

nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22124 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: NODE FOR CHEMICAL REAGENTS INJECTION’

The Account 2155.22124 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Node for Chemical Reagents Injection” shall include the financial information of the cost of the node for chemical reagents injection in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22125 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: PIG & CLEANING PISTON LAUNCHER & RECEIVER INJECTION’

The Account 2155.22125 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: PIG & Cleaning Piston Launcher & Receiver Injection” shall include the financial information of the cost of the node for pipeline inspection gauge (PIG), cleaning piston launcher, and receiver injection in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22129 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: OTHER’

The Account 2155.22129 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa, Valve Nodes - Gas Main Linear Part: Other” shall include the financial information of the cost of other than stated above transferring assets in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2213 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION’

The Account 2155.2213 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Optic Cables of Technological Communication” shall include the financial information of the cost of the optic cables of technological communication used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2214 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION’

The Account 2155.2214 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other Communication lines of Technological Communication” shall include the financial information of the cost of the other communication lines of technological communication used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2215 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: ELECTROCHEMICAL PROTECTION SYSTEM - GAS MAIN LINEAR PART’

The Account 2155.2215 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Electrochemical Protection System - Gas Main Linear Part” shall include the financial information of the cost of the electrochemical protection system in linear part of gas main used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2216 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: POWER SUPPLY LINES’

The Account 2155.2216 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Power Supply Lines” shall include the financial information of the cost of the power supply lines used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2219 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, MORE THAN 2.5 MPA: OTHER’

The Account 2155.2219 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, more than 2.5 MPa: Other” shall include the financial information of the cost of the other than stated above transmission assets used for gas regulated activity of transmission / transportation service related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.222 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA’

The Account 2155.222 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation: 1.2 – 2.5 MPa” shall include the financial information of the cost of the transferring assets used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

The Account 2155.222 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.2221 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Gas Mains’,

Account 2155.2222 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Valve nodes - Gas Main Linear Part’,

Account 2155.2223 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Optic Cables of Technological Communication’,

Account 2155.2224 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Other Communication lines of Technological Communication’,

Account 2155.2225 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Electrochemical Protection System - Gas Main Linear Part’,

Account 2155.2226 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Power Supply Lines

Account 2155.2229 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Other’,

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

ACCOUNT 2155.2221 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: GAS MAINS’

The Account 2155.2221 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Gas Mains” shall include the financial information of the cost of the gas mains without valve nodes used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2222 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: VALVE NODES - GAS MAIN LINEAR PART’

The Account 2155.2222 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Valve Nodes - Gas Main Linear Part” shall include the financial information of the cost of the valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

The Account 2155.2222 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.22221 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Valve’,

Account 2155.22222 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Technological Piping’,

Account 2155.22223 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Condensate Collection Node’,

Account 2155.22224 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Node for Chemical Reagents Injection’,

Account 2155.22225 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: PIG & Cleaning Piston Launcher & Receiver Injection’,

Account 2155.22229 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Other’,

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

ACCOUNT 2155.22221 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: VALVE’

The Account 2155.22221 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Valve” shall include the financial information of the cost of the valves in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22222 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: TECHNOLOGICAL PIPING’

The Account 2155.22222 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Technological Piping” shall include the financial information of the cost of the technological piping in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22223 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: CONDENSATE COLLECTION NODE’

The Account 2155.22223 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Condensate Collection Node” shall include the financial information of the cost of the condensate collection node in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22224 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: NODE FOR CHEMICAL REAGENTS INJECTION’

The Account 2155.22224 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Node for Chemical Reagents Injection” shall include the financial information of the cost of the node for chemical reagents injection in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22225 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: PIG & CLEANING PISTON LAUNCHER & RECEIVER INJECTION’

The Account 2155.22225 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: PIG & Cleaning Piston Launcher & Receiver Injection” shall include the financial information of the cost of the node for pipeline inspection gauge (PIG), cleaning piston launcher, and receiver injection in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22229 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA, VALVE NODES - GAS MAIN LINEAR PART: OTHER’

The Account 2155.22229 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa, Valve Nodes - Gas Main Linear Part: Other” shall include the financial information of the cost of other than stated above transferring assets in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22223 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION’

The Account 2155.22223 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Optic Cables of Technological Communication” shall include the financial information of the cost of the optic cables of technological communication used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2224 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPa: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION’

The Account 2155.2224 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Other Communication lines of Technological Communication” shall include the financial information of the cost of the other communication lines of technological communication used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2225 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPa: ELECTROCHEMICAL PROTECTION SYSTEM - GAS MAIN LINEAR PART’

The Account 2155.2225 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Electrochemical Protection System - Gas Main Linear Part” shall include the financial information of the cost of the electrochemical protection system in linear part of gas main used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2226 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPa: POWER SUPPLY LINES’

The Account 2155.2226 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Power Supply Lines” shall include the financial information of the cost of the power supply lines used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2229 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPa: OTHER’

The Account 2155.2229 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, 1.2 – 2.5 MPa: Other” shall include the financial information of the cost of the other than stated above transmission assets used for gas regulated activity of transmission / transportation service related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.223 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPa’

The Account 2155.223 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation: less than 1.2 MPa” shall include the financial information of the cost of the transferring assets used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

The Account 2155.223 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.2231 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Gas Mains’,

Account 2155.2232 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Valve nodes - Gas Main Linear Part’,

Account 2155.2233 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Optic Cables of Technological Communication’,

Account 2155.2234 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other Communication lines of Technological Communication’,

Account 2155.2235 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Electrochemical Protection System - Gas Main Linear Part’,

Account 2155.2236 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Power Supply Lines

Account 2155.2239 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other',

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

ACCOUNT 2155.2231 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: GAS MAINS'

The Account 2155.2231 "Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Gas Mains" shall include the financial information of the cost of the gas mains without valve nodes used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2232 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: VALVE NODES - GAS MAIN LINEAR PART'

The Account 2155.2232 "Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Valve Nodes - Gas Main Linear Part" shall include the financial information of the cost of the valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

The Account 2155.2232 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.22321 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Valve',

Account 2155.22322 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Technological Piping',

Account 2155.22323 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Condensate Collection Node',

Account 2155.22324 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Node for Chemical Reagents Injection',

Account 2155.22325 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: PIG & Cleaning Piston Launcher & Receiver Injection',

Account 2155.22329 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Other',

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

ACCOUNT 2155.22321 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: VALVE'

The Account 2155.22321 "Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Valve" shall include the financial information of the cost of the valves in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22322 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: TECHNOLOGICAL PIPING’

The Account 2155.22322 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Technological Piping” shall include the financial information of the cost of the technological piping in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22323 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: CONDENSATE COLLECTION NODE’

The Account 2155.22323 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Condensate Collection Node” shall include the financial information of the cost of the condensate collection node in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22324 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: NODE FOR CHEMICAL REAGENTS INJECTION’

The Account 2155.22324 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Node for Chemical Reagents Injection” shall include the financial information of the cost of the node for chemical reagents injection in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22325 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: PIG & CLEANING PISTON LAUNCHER & RECEIVER INJECTION’

The Account 2155.22325 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: PIG & Cleaning Piston Launcher & Receiver Injection” shall include the financial information of the cost of the node for pipeline inspection gauge (PIG), cleaning piston launcher, and receiver injection in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.22329 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA, VALVE NODES - GAS MAIN LINEAR PART: OTHER’

The Account 2155.22329 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa, Valve Nodes - Gas Main Linear Part: Other” shall include the financial information of the cost of other than stated above transferring assets in valve nodes as linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2233 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION’

The Account 2155.2233 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Optic Cables of Technological Communication” shall include the financial information of the cost of the optic cables of technological communication used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2234 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION’

The Account 2155.2234 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other Communication lines of Technological Communication” shall include the financial information of the cost of the other communication lines of technological communication used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2235 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: ELECTROCHEMICAL PROTECTION SYSTEM - GAS MAIN LINEAR PART’

The Account 2155.2235 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Electrochemical Protection System - Gas Main Linear Part” shall include the financial information of the cost of the electrochemical protection system in linear part of gas main used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2236 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: POWER SUPPLY LINES’

The Account 2155.2236 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Power Supply Lines” shall include the financial information of the cost of the power supply lines used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2239 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, LESS THAN 1.2 MPA: OTHER’

The Account 2155.2239 “Transferring Assets, Gas Regulated Activity, Transmission / Transportation, less than 1.2 MPa: Other” shall include the financial information of the cost of the other than stated above transmission assets used for gas regulated activity of transmission / transportation service related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.228 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES’

The Account 2155.228 ‘Transferring Assets, Gas Regulated Activity, Transmission / Transportation: Technical Services’ shall include the financial information of the cost of the transferring assets used for gas regulated activity of transmission / transportation service related to technical services.

[Standard Transactions]

ACCOUNT 2155.229 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER'

The Account 2155.229 'Transferring Assets, Gas Regulated Activity, Transmission / Transportation: Other' shall include the financial information of the cost of the transferring assets used for gas regulated activity of transmission / transportation service related to other than stated above facilities.

[Standard Transactions]

ACCOUNT 2155.23 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: DISTRIBUTION'

The Account 2155.23 'Transferring Assets, Gas Regulated Activity: Distribution' shall include the financial information of the cost of the transferring assets used for gas regulated activity of distribution network.

The Account 2155.23 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2155.231 'Transferring Assets, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa',
- Account 2155.232 'Transferring Assets, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa',
- Account 2155.233 'Transferring Assets, Gas Regulated Activity, Distribution: less than 0.005 MPa',
- Account 2155.238 'Transferring Assets, Gas Regulated Activity, Distribution: Technical Services',
- Account 2155.239 'Transferring Assets, Gas Regulated Activity, Distribution: Other'.

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

ACCOUNT 2155.231 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA'

The Account 2155.231 "Transferring Assets, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa" shall include the financial information of the cost of the transferring assets used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

The Account 2155.231 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2155.2311 'Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Gas Mains',
- Account 2155.2312 'Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Valve Fixture and Fittings on Distribution Gas Mains',
- Account 2155.2313 'Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Laterals of Gas Main'
- Account 2155.2314 'Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Valve Fixture and Fittings on Laterals'
- Account 2155.2315 'Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Optic Cables of Technological Communication'
- Account 2155.2316: 'Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Other Communication Lines of Technological Communication',
- Account 2155.2317: 'Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Electrochemical Protection from Corrosion',
- Account 2155.2319 'Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Other",

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

ACCOUNT 2155.2311 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: GAS MAINS’

The Account 2155.2311 “Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Gas Mains” shall include the financial information of the cost of the gas mains without valve fixture and fittings, and laterals used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2312 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: VALVE FIXTURE AND FITTINGS ON DISTRIBUTION GAS MAINS’

The Account 2155.2312 “Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Valve Fixture and Fittings on Distribution Gas Mains” shall include the financial information of the cost of the valve fixture and fittings in gas mains used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2313 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: LATERALS OF GAS MAIN’

The Account 2155.2313 “Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Laterals of Gas Main” shall include the financial information of the cost of the gas main laterals without valve fixture and fittings used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2314 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: VALVE FIXTURE AND FITTINGS ON LATERALS’

The Account 2155.2314 “Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Valve Fixture and Fittings on Laterals” shall include the financial information of the cost of the valve fixture and fittings on laterals used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2315 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION’

The Account 2155.2315 “Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Optic Cables of Technological Communication” shall include the financial information of the cost of the optic cables of technological communication used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2316 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION’

The Account 2155.2316 “Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Other Communication Lines of Technological Communication” shall include the financial information of the cost of the Other than optic cables communication lines of technological communication used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2317 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: ELECTROCHEMICAL PROTECTION FROM CORROSION’

The Account 2155.2317 “Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Electrochemical Protection from Corrosion” shall include the financial information of the cost of the electrochemical protection from corrosion used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2319 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.3 – 1.2 MPA: OTHER’

The Account 2155.2319 “Transferring Assets, Gas Regulated Activity, Distribution, 0.3 – 1.2 MPa: Other” shall include the financial information of the cost of the other than stated above transferring assets used for gas regulated activity of distribution network service related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.232 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA’

The Account 2155.232 “Transferring Assets, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa” shall include the financial information of the cost of the transferring assets used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

The Account 2155.232 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.2321 ‘Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Gas Mains’,

Account 2155.2322 ‘Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Valve Fixture and Fittings on Distribution Gas Mains’,

Account 2155.2323 ‘Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Laterals of Gas Main’

Account 2155.2324 ‘Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Valve Fixture and Fittings on Laterals’

Account 2155.2325 ‘Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Optic Cables of Technological Communication’

Account 2155.2326: ‘Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Other Communication Lines of Technological Communication’,

Account 2155.2327: ‘Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Electrochemical Protection from Corrosion’,

Account 2155.2329 ‘Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Other’,

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

ACCOUNT 2155.2321 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: GAS MAINS’

The Account 2155.2321 “Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Gas Mains” shall include the financial information of the cost of the gas mains without valve fixture and fittings, and laterals used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2322 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: VALVE FIXTURE AND FITTINGS ON DISTRIBUTION GAS MAINS’

The Account 2155.2322 “Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Valve Fixture and Fittings on Distribution Gas Mains” shall include the financial information of the cost of the valve fixture and fittings in gas mains used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2323 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: LATERALS OF GAS MAIN’

The Account 2155.2323 “Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Laterals of Gas Main” shall include the financial information of the cost of the gas main laterals without valve fixture and fittings used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2324 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: VALVE FIXTURE AND FITTINGS ON LATERALS’

The Account 2155.2324 “Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Valve Fixture and Fittings on Laterals” shall include the financial information of the cost of the valve fixture and fittings on laterals used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2325 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION’

The Account 2155.2325 “Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Optic Cables of Technological Communication” shall include the financial information of the cost of the optic cables of technological communication used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2326 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION’

The Account 2155.2326 “Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Other Communication Lines of Technological Communication” shall include the financial information of the cost of the Other than optic cables communication lines of technological communication used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2327 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: ELECTROCHEMICAL PROTECTION FROM CORROSION’

The Account 2155.2327 “Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Electrochemical Protection from Corrosion” shall include the financial information of the cost of the electrochemical protection from corrosion used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2329 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, 0.005 – 0.3 MPA: OTHER'

The Account 2155.2329 "Transferring Assets, Gas Regulated Activity, Distribution, 0.005 – 0.3 MPa: Other" shall include the financial information of the cost of the other than stated above transferring assets used for gas regulated activity of distribution network service related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.233 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA'

The Account 2155.233 "Transferring Assets, Gas Regulated Activity, Distribution: less than 0.005 MPa" shall include the financial information of the cost of the transferring assets used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

The Account 2155.233 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.2331 'Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Gas Mains',

Account 2155.2332 'Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Valve Fixture and Fittings on Distribution Gas Mains',

Account 2155.2333 'Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Laterals of Gas Main'

Account 2155.2334 'Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Valve Fixture and Fittings on Laterals'

Account 2155.2335 'Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Optic Cables of Technological Communication'

Account 2155.2336: 'Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Other Communication Lines of Technological Communication',

Account 2155.2337: 'Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Electrochemical Protection from Corrosion',

Account 2155.2339 'Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Other',

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

ACCOUNT 2155.2331 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: GAS MAINS'

The Account 2155.2331 "Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Gas Mains" shall include the financial information of the cost of the gas mains without valve fixture and fittings, and laterals used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2332 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: VALVE FIXTURE AND FITTINGS ON DISTRIBUTION GAS MAINS'

The Account 2155.2332 "Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Valve Fixture and Fittings on Distribution Gas Mains" shall include the financial information of the cost of the valve fixture and fittings in gas mains used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2333 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: LATERALS OF GAS MAIN’

The Account 2155.2333 “Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Laterals of Gas Main” shall include the financial information of the cost of the gas main laterals without valve fixture and fittings used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2334 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: VALVE FIXTURE AND FITTINGS ON LATERALS’

The Account 2155.2334 “Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Valve Fixture and Fittings on Laterals” shall include the financial information of the cost of the valve fixture and fittings on laterals used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2335 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OPTIC CABLES OF TECHNOLOGICAL COMMUNICATION’

The Account 2155.2335 “Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Optic Cables of Technological Communication” shall include the financial information of the cost of the optic cables of technological communication used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2336 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OTHER COMMUNICATION LINES OF TECHNOLOGICAL COMMUNICATION’

The Account 2155.2336 “Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Other Communication Lines of Technological Communication” shall include the financial information of the cost of the Other than optic cables communication lines of technological communication used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2337 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: ELECTROCHEMICAL PROTECTION FROM CORROSION’

The Account 2155.2337 “Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Electrochemical Protection from Corrosion” shall include the financial information of the cost of the electrochemical protection from corrosion used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.2339 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION, LESS THAN 0.005 MPA: OTHER’

The Account 2155.2339 “Transferring Assets, Gas Regulated Activity, Distribution, less than 0.005 MPa: Other” shall include the financial information of the cost of the other than stated above transferring assets used for gas regulated activity of distribution network service related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 2155.238 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES’

The Account 2155.238 ‘Transferring Assets, Gas Regulated Activity, Distribution: Technical Services’ shall include the financial information of the cost of the transferring assets used for gas regulated activity of distribution network service related to technical services.

[Standard Transactions]

ACCOUNT 2155.239 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER’

The Account 2155.239 ‘Transferring Assets, Gas Regulated Activity, Distribution: Other’ shall include the financial information of the cost of the transferring assets used for gas regulated activity of distribution network service related to other than stated above facilities.

[Standard Transactions]

ACCOUNT 2155.24 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: SUPPLY’

The Account 2155.24 ‘Transferring Assets, Gas Regulated Activity: Supply’ shall include the financial information of the cost of the transferring assets used for gas regulated activity of distribution supply.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2155.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.241 ‘Transferring assets, Gas Regulated Activity, Supply: Direct Services’,

Account 2155.248 ‘Transferring assets, Gas Regulated Activity, Supply: Technical Services’,

Account 2155.249 ‘Transferring assets, Gas Regulated Activity, Supply: Administration’.

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

ACCOUNT 2155.241 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, SUPPLY: DIRECT SERVICES’

The Account 2155.241 “Transferring assets, Gas Regulated Activity, Supply: Direct Services” shall include the financial information of the direct cost of the transferring assets used for gas regulated activity of distribution supply service.

[Standard Transactions]

ACCOUNT 2155.248 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, SUPPLY: TECHNICAL SERVICES’

The Account 2155.248 ‘Transferring assets, Gas Regulated Activity, Supply: Technical Services’ shall include the financial information of the cost of the transferring assets used for gas regulated activity of distribution supply service related to technical services (service overheads).

[Standard Transactions]

ACCOUNT 2155.249 ‘TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, SUPPLY: ADMINISTRATION’

The Account 2155.249 ‘Transferring assets, Gas Regulated Activity, Supply: Administration’ shall include the financial information of the cost of the transferring assets used for gas regulated activity of distribution supply service related to administration.

[Standard Transactions]

ACCOUNT 2155.25 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: STORAGE'

The Account 2155.25 'Transferring Assets, Gas Regulated Activity: Storage' shall include the financial information of the cost of the transferring assets used for gas regulated activity of gas storage.

The Account 2155.25 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2155.251 'Transferring Assets, Gas Regulated Activity, Storage: Direct Services',
- Account 2155.258 'Transferring Assets, Gas Regulated Activity, Storage: Technical Services',
- Account 2155.259 'Transferring Assets, Gas Regulated Activity, Storage: Other'.

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

ACCOUNT 2155.251 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: STORAGE'

The Account 2155.251 'Transferring Assets, Gas Regulated Activity: Storage' shall include the financial information of the cost of the transferring assets used for gas regulated activity of gas storage.

The Account 2155.251 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2155.2511 'Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Gas Mains',
- Account 2155.2512 'Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Valve Fixture & Fittings',
- Account 2155.2513 'Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Communication Lines',
- Account 2155.2514 'Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Power Supply Lines',
- Account 2155.2518 'Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Technical Services',
- Account 2155.2519 'Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Other'.

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

ACCOUNT 2155.2511 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: GAS MAINS'

The Account 2155.2511 'Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Gas Mains' shall include the financial information of the cost of the transferring assets used for gas regulated activity of gas storage related to gas mains.

[Standard Transactions]

ACCOUNT 2155.2512 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: FIXTURE & FITTINGS'

The Account 2155.2512 'Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Fixture & Fittings' shall include the financial information of the cost of the transferring assets used for gas regulated activity of gas storage related to fixture and fittings.

[Standard Transactions]

ACCOUNT 2155.2513 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: COMMUNICATION LINES'

The Account 2155.2513 'Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Communication Lines' shall include the financial information of the cost of the transferring assets used for gas regulated activity of gas storage related to communication lines.

[Standard Transactions]

ACCOUNT 2155.2514 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE, DIRECT SERVICES: POWER SUPPLY LINES'

The Account 2155.2514 'Transferring Assets, Gas Regulated Activity, Storage, Direct Services: Power Supply Lines' shall include the financial information of the cost of the transferring assets used for gas regulated activity of gas storage related to power supply lines.

[Standard Transactions]

ACCOUNT 2155.258 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE: TECHNICAL SERVICES'

The Account 2155.258 'Transferring Assets, Gas Regulated Activity, Storage: Technical Services' shall include the financial information of the cost of the transferring assets used for gas regulated activity of gas storage related to technical services.

[Standard Transactions]

ACCOUNT 2155.259 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY, STORAGE: OTHER'

The Account 2155.259 'Transferring Assets, Gas Regulated Activity, Supply: Other' shall include the financial information of the cost of the transferring assets used for gas regulated activity of gas storage related to other than stated above facilities.

[Standard Transactions]

ACCOUNT 2155.29 'TRANSFERRING ASSETS, GAS REGULATED ACTIVITY: OTHER'

The Account 2155.29 'Transferring Assets, Gas Regulated Activity: Other' shall include the financial information of the cost of the Transferring Assets used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2155.9 'TRANSFERRING ASSETS: NON-REGULATED ACTIVITY'

No changes

ACCOUNT 2157 'CONTRIBUTION AND GRANTS'

ანგარიში 2157 "შენატანები და გრანტები" მოიცავს ფინანსურ ინფორმაციას მომხმარებლისა ან მესამე მხარის მიერ დაფინანსებული ძირითადი საშუალებების (მოწყობილობა-დანადგარების) ღირებულების შესახებ.

ანგარიში 2157 არის კონსოლიდირებული ანგარიში. იგი აერთიანებს შემდგომი ქვეანგარიშების შესახებ ფინანსურ ინფორმაციას:

ანგარიში 2157.1 "შენატანები და გრანტები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა",

Account 2157.2 'Contribution and Grants: Gas Regulated Activity',

ანგარიში 2157.9 "შენატანები და გრანტები, არარეგულირებადი საქმიანობა"

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2157.1 ‘CONTRIBUTION AND GRANTS FOR ELECTRICITY REGULATED ACTIVITY’

No changes for this account and its sub-accounts

ACCOUNT 2157.2 ‘CONTRIBUTION AND GRANTS: GAS REGULATED ACTIVITY’

The Account 2157.2 ‘Contribution and grants: Gas Regulated Activity’ shall include the financial information of the cost of the Contribution and grants used for gas regulated activity.

The Account 2157.2 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2157.21 ‘Contribution and Grants, Gas Regulated Activity: [Reserve]’,
- Account 2157.22 ‘Contribution and Grants, Gas Regulated Activity: Transmission / Transportation’,
- Account 2157.23 ‘Contribution and Grants, Gas Regulated Activity: Distribution’,
- Account 2157.24 ‘Contribution and Grants, Gas Regulated Activity: Supply’,
- Account 2157.25 ‘Contribution and Grants, Gas Regulated Activity: Storage’,
- Account 2157.29 ‘Contribution and Grants, Gas Regulated Activity: Other’.

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

ACCOUNT 2157.21 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: [RESERVE]’

The Account 2157.21 ‘Contribution and Grants, Gas Regulated Activity: [Reserve]’ shall include the financial information of the cost of the assets (equipment) financed by customer or third party used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2157.22 ‘CONTRIBUTION AND GRANTS, GAS REGULATED: ACTIVITY, TRANSMISSION / TRANSPORTATION’

The Account 2157.22 ‘Contribution and Grants, Gas Regulated Activity: Transmission / Transportation’ shall include the financial information of the cost of the assets (equipment) financed by customer or third party used for gas regulated activity of transmission / transportation.

The Account 2157.22 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2157.221 ‘Contribution and Grants, Gas Regulated Activity, Transmission / Transportation: Assets (equipment) Financed by Third Parties’
- Account 2157.222 ‘Contribution and Grants, Gas Regulated Activity, Transmission / Transportation: Assets (Equipment) Financed By customers’

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

ACCOUNT 2157.221 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES’

The Account 2157.221 “Contribution and Grants, Gas Regulated Activity, Transmission / Transportation: Assets (equipment) financed by third parties” shall include the financial information of the cost of the assets (equipment) financed by third party used for gas regulated activity of transmission / transportation.

The Account 2157.221 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2157.2211 'Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Initial Value paid by third parties',

Account 2157.2212 'Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Initial Value paid by customers',

Account 2157.2213 'Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Initial Value paid by company',

Account 2157.2214 'Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Overhaul, Renovation, and other upgrades'

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

ACCOUNT 2157.2211 'CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES'

The Account 2157.2211 'Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Initial Value paid by third parties' shall include the financial information of the initial value paid by third parties as a part of the cost of the assets (equipment) financed by third party used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2157.2212 'CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS'

The Account 2157.2212 'Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Initial Value paid by customers' shall include the financial information of the initial value paid by the customers as a part of the cost of the assets (equipment) financed by third party used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2157.2213 'CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY'

The Account 2157.2213 'Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Initial Value paid by company' shall include the financial information of the initial value paid by the company as a part of the cost of the assets (equipment) financed by third party used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2157.2214 'CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES'

The Account 2157.2214 'Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (equipment) financed by third parties: Overhaul, Renovation, and Other Upgrades' shall include the financial information of the of the cost of overhaul, renovation, upgrades and any other capitalized cost on the assets (equipment) financed by third parties used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2157.222 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS’

The Account 2157.222 ‘Contribution and Grants, Gas Regulated Activity, Transmission / Transportation: Assets (Equipment) Financed by Customers’ shall include the financial information of the cost of the assets (equipment) financed by the customers used for gas regulated activity of transmission / transportation.

The Account 2157.222 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2157.2221 ‘Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (Equipment) Financed by Customers: Initial Value Paid by the Customers’,

Account 2157.2222 ‘Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (Equipment) Financed by Customers: Initial Value Paid by Company’,

Account 2157.2223 ‘Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (Equipment) Financed by Customers: Overhaul, Renovation, and Other Upgrades’

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

ACCOUNT 2157.2221 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: INITIAL VALUE PAID BY CUSTOMERS’

The Account 2157.2221 ‘Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (Equipment) Financed by Customers: Initial Value Paid by Customers’ shall include the financial information of the initial value paid by customers as a part of the cost of the assets (equipment) financed by customers used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2157.2222 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: INITIAL VALUE-PAID BY COMPANY’

The Account 2157.2222 ‘Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (Equipment) Financed by Customers: Initial Value Paid by Company’ shall include the financial information of the initial value paid by company as a part of the cost of the assets (equipment) financed by customers used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2157.2223 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: OVERHAUL, RENOVATION, AND OTHER UPGRADES’

The Account 2157.2223 ‘Contribution and Grants, Gas Regulated Activity, Transmission / Transportation, Assets (Equipment) Financed by Customers: Overhaul, Renovation, and Other Upgrades’ shall include the financial information of the of the cost of overhaul, renovation, upgrades and any other capitalized cost on the assets (equipment) financed by customers used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2157.23 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: DISTRIBUTION’

The Account 2157.23 “Contribution and Grants, Gas Regulated Activity, Distribution” shall include the financial information of the cost of the assets (equipment) financed by customer or third party used for gas regulated activity of distribution network.

The Account 2157.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2157.231 'Contribution and Grants, Gas Regulated Activity, Distribution: Assets (Equipment) Financed By third parties',

Account 2157.232 'Contribution and Grants, Gas Regulated Activity, Distribution: Assets (Equipment) Financed By customers'

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

ACCOUNT 2157.231 'CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION: ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES'

The Account 2157.231 "Contribution and Grants, Gas Regulated Activity, Distribution: Assets (Equipment) Financed by Third Parties" shall include the financial information of the cost of the assets (equipment) financed by third party used for gas regulated activity of distribution network.

The Account 2157.231 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2157.2311 "Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Initial Value paid by third parties",

Account 2157.2312 "Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Initial Value paid by customers",

Account 2157.2313 "Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Initial Value paid by company",

Account 2157.2314 "Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Overhaul, Renovation, and other upgrades"

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

ACCOUNT 2157.2311 'CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES'

The Account 2157.2311 'Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Initial Value Paid by Third Parties' shall include the financial information of the initial value paid by third parties as a part of the cost of the assets (equipment) financed by third party used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2157.2312 'CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS'

The Account 2157.2312 'Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Initial Value Paid by Customers' shall include the financial information of the initial value paid by the customers as a part of the cost of the assets (equipment) financed by third party used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2157.2313 'CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY'

The Account 2157.2313 'Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Initial Value Paid by Company' shall include the financial information of the initial value paid by the company as a part of the cost of the assets (equipment) financed by third party used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2157.2314 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES’

The Account 2157.2314 “Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Third Parties: Overhaul, Renovation, and Other Upgrades” shall include the financial information of the of the cost of overhaul, renovation, upgrades and any other capitalized cost on the assets (equipment) financed by third parties used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2157.232 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION: ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS’

The Account 2157.232 ‘Contribution and Grants, Gas Regulated Activity, Distribution: Assets (Equipment) Financed by Customers’ shall include the financial information of the cost of the assets (equipment) financed by the customers used for gas regulated activity of distribution network.

The Account 2157.232 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2157.2321 ‘Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Customers: Initial Value Paid by the Customers’,

Account 2157.2322 ‘Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Customers: Initial Value Paid by Company’,

Account 2157.2323 ‘Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Customers: Overhaul, Renovation, and Other Upgrades’

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

ACCOUNT 2157.2321 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: INITIAL VALUE PAID BY CUSTOMERS’

The Account 2157.2321 ‘Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Customers: Initial Value Paid by Customers’ shall include the financial information of the initial value paid by customers as a part of the cost of the assets (equipment) financed by customers used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2157.2322 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: INITIAL VALUE-PAID BY COMPANY’

The Account 2157.2322 ‘Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Customers: Initial Value Paid by Company’ shall include the financial information of the initial value paid by company as a part of the cost of the assets (equipment) financed by customers used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2157.2323 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, DISTRIBUTION, ASSETS (EQUIPMENT) FINANCED BY CUSTOMERS: OVERHAUL, RENOVATION, AND OTHER UPGRADES’

The Account 2157.2323 ‘Contribution and Grants, Gas Regulated Activity, Distribution, Assets (Equipment) Financed by Customers: Overhaul, Renovation, and Other Upgrades’ shall include the financial information of the of the cost of overhaul, renovation, upgrades and any other capitalized cost on the assets (equipment) financed by customers used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2157.24 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: SUPPLY’

The Account 2157.24 ‘Contribution and Grants, Gas Regulated Activity: Supply’ shall include the financial information of the cost of the assets (equipment) financed by customer or third party used for gas regulated activity of distribution supply.

The Account 2157.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2157.241 ‘Contribution and Grants, Gas Regulated Activity, Supply: Assets (equipment) Financed by Third Parties’

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

ACCOUNT 2157.241 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY: ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES’

The Account 2157.241 ‘Contribution and Grants, Gas Regulated Activity, Supply: Assets (equipment) Financed by Third Parties’ shall include the financial information of the cost of the assets (equipment) financed by third party used for gas regulated activity of distribution supply.

The Account 2157.241 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2157.2411 ‘Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Initial Value Paid by Third Parties’,

Account 2157.2412 ‘Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Initial Value Paid by Customers’,

Account 2157.2413 ‘Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Initial Value paid by Company’,

Account 2157.2414 ‘Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Overhaul, Renovation, and Other Upgrades’

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

ACCOUNT 2157.2411 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES’

The Account 2157.2411 ‘Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Initial Value Paid by Third Parties’ shall include the financial information of the initial value paid by third parties as a part of the cost of the assets (equipment) financed by third party used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2157.2412 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS’

The Account 2157.2412 ‘Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Initial Value Paid by Customers’ shall include the financial information of the initial value paid by the customers as a part of the cost of the assets (equipment) financed by third party used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2157.2413 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY’

The Account 2157.2413 ‘Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Initial Value Paid by Company’ shall include the financial

information of the initial value paid by the company as a part of the cost of the assets (equipment) financed by third party used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2157.2414 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, SUPPLY, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES’

The Account 2157.2414 ‘Contribution and Grants, Gas Regulated Activity, Supply, Assets (equipment) Financed by Third Parties: Overhaul, Renovation, and Other Upgrades’ shall include the financial information of the of the cost of overhaul, renovation, upgrades and any other capitalized cost on the assets (equipment) financed by third parties used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2157.25 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: STORAGE’

The Account 2157.25 “Contribution and Grants, Gas Regulated Activity, Storage” shall include the financial information of the cost of the assets (equipment) financed by customer or third party used for gas regulated activity of gas storage.

The Account 2157.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2157.251 ‘Contribution and Grants, Gas Regulated Activity, Storage: Assets (equipment) Financed by Third Parties’

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

ACCOUNT 2157.251 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE: ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES’

The Account 2157.251 “Contribution and Grants, Gas Regulated Activity, Storage: Assets (equipment) Financed by Third Parties” shall include the financial information of the cost of the assets (equipment) financed by third party used for gas regulated activity of gas storage.

The Account 2157.251 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2157.2511 ‘Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Initial Value Paid by Third Parties’,

Account 2157.2512 ‘Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Initial Value Paid by Customers’,

Account 2157.2513 ‘Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Initial Value Paid by Company’,

Account 2157.2514 ‘Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Overhaul, Renovation, and Other Upgrades’

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

ACCOUNT 2157.2511 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY THIRD PARTIES’

The Account 2157.2511 ‘Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Initial Value Paid by Third Parties’ shall include the financial information of the initial value paid by third parties as a part of the cost of the assets (equipment) financed by third party used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2157.2512 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY CUSTOMERS’

The Account 2157.2512 ‘Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Initial Value Paid by Customers’ shall include the financial information of the initial value paid by the customers as a part of the cost of the assets (equipment) financed by third party used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2157.2513 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: INITIAL VALUE PAID BY COMPANY’

The Account 2157.2513 ‘Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Initial Value Paid by Company’ shall include the financial information of the initial value paid by the company as a part of the cost of the assets (equipment) financed by third party used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2157.2514 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY, STORAGE, ASSETS (EQUIPMENT) FINANCED BY THIRD PARTIES: OVERHAUL, RENOVATION, AND OTHER UPGRADES’

The Account 2157.2514 ‘Contribution and Grants, Gas Regulated Activity, Storage, Assets (equipment) Financed by Third Parties: Overhaul, Renovation, and Other Upgrades’ shall include the financial information of the of the cost of overhaul, renovation, upgrades and any other capitalized cost on the assets (equipment) financed by third parties used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2157.29 ‘CONTRIBUTION AND GRANTS, GAS REGULATED ACTIVITY: OTHER’

The Account 2157.29 ‘Contribution and Grants, Gas Regulated Activity: Other’ shall include the financial information of the cost of the Contribution and grants used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2157.9 ‘CONTRIBUTION AND GRANTS FOR NON-REGULATED ACTIVITY’

No changes

ACCOUNT 2160 ‘OFFICE EQUIPMENT’

ანგარიში 2160 “ოფისის აღჭურვილობა” მოიცავს ფინანსურ ინფორმაციას ოფისის აღჭურვილობის ღირებულების შესახებ.

ანგარიში 2160 არის კონსოლიდირებული ანგარიში. იგი აერთიანებს შემდგომი ქვეანგარიშების შესახებ ფინანსურ ინფორმაციას:

ანგარიში 2160.1 “ოფისის აღჭურვილობა, რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2160.2 ‘Office Equipment: Gas Regulated Activity’,

ანგარიში 2160.9 “ოფისის აღჭურვილობა, არარეგულირებადი საქმიანობა”

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2160.1 'OFFICE EQUIPMENT: ELECTRICITY REGULATED ACTIVITY'

No changes for this account and its sub-accounts

ACCOUNT 2160.2 'OFFICE EQUIPMENT: GAS REGULATED ACTIVITY'

The Account 2160.2 'Office Equipment: Gas Regulated Activity' shall include the financial information of the cost of the office equipment used for Gas regulated activity.

The Account 2160.2 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2160.21 'Office Equipment, Gas Regulated Activity: [Reserve]',
- Account 2160.22 'Office Equipment, Gas Regulated Activity: Transmission / Transportation',
- Account 2160.23 'Office Equipment, Gas Regulated Activity: Distribution',
- Account 2160.24 'Office Equipment, Gas Regulated Activity: Supply',
- Account 2160.25 'Office Equipment, Gas Regulated Activity: Storage',
- Account 2160.29 'Office Equipment, Gas Regulated Activity: Other'.

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

ACCOUNT 2160.21 'OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 2160.21 'Office Equipment, Gas Regulated Activity: [Reserve]' shall include the financial information of the cost of the office equipment used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2160.22 'OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 2160.22 "Office Equipment, Gas Regulated Activity: Transmission / Transportation" shall include the financial information of the cost of the office equipment used for gas regulated activity of transmission / transportation.

The Account 2160.22 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2160.221 'Office Equipment, Gas Regulated Activity, Transmission / Transportation: Computers and Peripheral Equipment',
- Account 2160.222 'Office Equipment, Gas Regulated Activity, Transmission / Transportation: Communication Equipment and Devices',
- Account 2160.229 'Office Equipment, Gas Regulated Activity, Transmission / Transportation: Other'

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

ACCOUNT 2160.221 'OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: COMPUTERS AND PERIPHERAL EQUIPMENT'

The Account 2160.221 "Office Equipment, Gas Regulated Activity, Transmission / Transportation: Computers and Peripheral Equipment" shall include the financial information of the cost of the computers and peripheral equipment of the office (administration) used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2160.222 ‘OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: COMMUNICATION EQUIPMENT AND DEVICES’

The Account 2160.222 “Office Equipment, Gas Regulated Activity, Transmission / Transportation: Communication Equipment and Devices” shall include the financial information of the cost of the communication equipment and devices of the office (administration) used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2160.229 ‘OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER’

The Account 2160.229 “Office Equipment, Gas Regulated Activity, Transmission / Transportation: Other” shall include the financial information of the cost of other than stated above office (administration) equipment used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2160.23 ‘OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: DISTRIBUTION’

The Account 2160.23 ‘Office Equipment, Gas Regulated Activity: Distribution’ shall include the financial information of the cost of the office equipment used for gas regulated activity of distribution network.

The Account 2160.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2160.231 ‘Office Equipment, Gas Regulated Activity, Distribution: Computers and Peripheral Equipment’,

Account 2160.232 ‘Office Equipment, Gas Regulated Activity, Distribution: Communication Equipment and Devices’,

Account 2160.239 ‘Office Equipment, Gas Regulated Activity, Distribution: Other’

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

ACCOUNT 2160.231 ‘OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: COMPUTERS AND PERIPHERAL EQUIPMENT’

The Account 2160.231 “Office Equipment, Gas Regulated Activity, Distribution: Computers and Peripheral Equipment” shall include the financial information of the cost of the computers and peripheral equipment of the office (administration) used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2160.232 ‘OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: COMMUNICATION EQUIPMENT AND DEVICES’

The Account 2160.232 “Office Equipment, Gas Regulated Activity, Distribution: Communication Equipment and Devices” shall include the financial information of the cost of the communication equipment and devices of the office (administration) used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2160.239 ‘OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER’

The Account 2160.239 “Office Equipment, Gas Regulated Activity, Distribution: Other” shall include the financial information of the cost of other than stated above office (administration) equipment used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2160.24 ‘OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: SUPPLY’

The Account 2160.24 “Office Equipment, Gas Regulated Activity: Supply” shall include the financial information of the cost of the office equipment used for Gas regulated activity of distribution supply.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2160.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2160.241 ‘Office Equipment, Gas Regulated Activity, Supply: Computers and Peripheral Equipment’,

Account 2160.242 ‘Office Equipment, Gas Regulated Activity, Supply: Communication Equipment and Devices’,

Account 2160.249 ‘Office Equipment, Gas Regulated Activity, Supply: Other’

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

ACCOUNT 2160.241 ‘OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: COMPUTERS AND PERIPHERAL EQUIPMENT’

The Account 2160.241 ‘Office Equipment, Gas Regulated Activity, Supply: Computers and Peripheral Equipment’ shall include the financial information of the cost of the computers and peripheral equipment of the office (administration) used for Gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2160.242 ‘OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: COMMUNICATION EQUIPMENT AND DEVICES’

The Account 2160.242 ‘Office Equipment, Gas Regulated Activity, Supply: Communication Equipment and Devices’ shall include the financial information of the cost of the communication equipment and devices of the office (administration) used for Gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2160.249 ‘OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, SUPPLY: OTHER’

The Account 2160.249 ‘Office Equipment, Gas Regulated Activity, Supply: Other’ shall include the financial information of the cost of other than stated above office (administration) equipment used for Gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2160.25 ‘OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: STORAGE’

The Account 2160.25 ‘Office Equipment, Gas Regulated Activity: Storage’ shall include the financial information of the cost of the office equipment used for Gas regulated activity of distribution storage.

Company shall break-down this account into subaccounts in case of at least one specific service identified by Regulator. Otherwise, Company may ignore following break-down.

The Account 2160.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2160.251 ‘Office Equipment, Gas Regulated Activity, Storage: Computers and Peripheral Equipment’,

Account 2160.252 ‘Office Equipment, Gas Regulated Activity, Storage: Communication Equipment and Devices’,

Account 2160.259 ‘Office Equipment, Gas Regulated Activity, Storage: Other’

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

ACCOUNT 2160.251 ‘OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: COMPUTERS AND PERIPHERAL EQUIPMENT’

The Account 2160.251 Office Equipment, Gas Regulated Activity, Storage: Computers and Peripheral Equipment’ shall include the financial information of the cost of the computers and peripheral equipment of the office (administration) used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2160.252 ‘OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: COMMUNICATION EQUIPMENT AND DEVICES’

The Account 2160.252 ‘Office Equipment, Gas Regulated Activity, Storage: Communication Equipment and Devices’ shall include the financial information of the cost of the communication equipment and devices of the office (administration) used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2160.259 ‘OFFICE EQUIPMENT, GAS REGULATED ACTIVITY, STORAGE: OTHER’

The Account 2160.259 ‘Office Equipment, Gas Regulated Activity, Storage: Other’ shall include the financial information of the cost of other than stated above office (administration) equipment used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2160.29 ‘OFFICE EQUIPMENT, GAS REGULATED ACTIVITY: OTHER’

The Account 2160.29 ‘Office Equipment, Gas Regulated Activity: Other’ shall include the financial information of the cost of the office equipment used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2160.9 ‘OFFICE EQUIPMENT: NON-REGULATED ACTIVITY’

No changes

ACCOUNT 2170 ‘FURNITURE AND FIXTURES’

ანგარიში 2170 “ავეჯი და სხვა ინვენტარი” მოიცავს ფინანსურ ინფორმაციას ავეჯისა და სხვა ინვენტარის შესახებ.

ანგარიში 2170 არის კონსოლიდირებული ანგარიში. იგი აერთიანებს შემდგომი ქვეანგარიშების შესახებ ფინანსურ ინფორმაციას:

ანგარიში 2170.1 “ავეჯი და სხვა ინვენტარი, რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2170.2 ‘Furniture and Fixtures: Gas Regulated Activity’,

ანგარიში 2170.9 “ავეჯი და სხვა ინვენტარი, არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2170.1 ‘FURNITURE AND FIXTURES: ELECTRICITY REGULATED ACTIVITY’

No changes for this account and its sub-accounts

ACCOUNT 2170.2 ‘FURNITURE AND FIXTURES: GAS REGULATED ACTIVITY’

The Account 2170.2 ‘Furniture and Fixtures: Gas Regulated Activity’ shall include the financial information of the cost of the furniture and fixtures used for Gas regulated activity.

The Account 2170.2 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2170.21 'Furniture and Fixtures, Gas Regulated Activity: [Reserve]',
- Account 2170.22 'Furniture and Fixtures, Gas Regulated Activity: Transmission',
- Account 2170.23 'Furniture and Fixtures, Gas Regulated Activity: Distribution',
- Account 2170.24 'Furniture and Fixtures, Gas Regulated Activity: Supply',
- Account 2170.25 'Furniture and Fixtures, Gas Regulated Activity: Storage',
- Account 2170.29 'Furniture and Fixtures, Gas Regulated Activity: Other'.

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

ACCOUNT 2170.21 'FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 2170.21 'Furniture and Fixtures, Gas Regulated Activity: [Reserve]' shall include the financial information of the cost of the furniture and fixtures used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2170.22 'FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 2170.22 'Furniture and Fixtures, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of the cost of the furniture and fixtures used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2170.23 'FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: DISTRIBUTION'

The Account 2170.23 'Furniture and Fixtures, Gas Regulated Activity: Distribution' shall include the financial information of the cost of the furniture and fixtures used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2170.24 'FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: SUPPLY'

The Account 2170.23 'Furniture and Fixtures, Gas Regulated Activity: Supply' shall include the financial information of the cost of the furniture and fixtures used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2170.25 'FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: STORAGE'

The Account 2170.25 'Furniture and Fixtures, Gas Regulated Activity: Storage' shall include the financial information of the cost of the furniture and fixtures used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2170.29 'FURNITURE AND FIXTURES, GAS REGULATED ACTIVITY: OTHER'

The Account 2170.29 'Furniture and Fixtures, Gas Regulated Activity: Other' shall include the financial information of the cost of the furniture and fixtures used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2170.9 'FURNITURE AND FIXTURES USED FOR NON-REGULATED ACTIVITY'

No changes for this account and its sub-accounts

ACCOUNT 2180 'VEHICLES'

ანგარიში 2180 "სატრანსპორტო საშუალებები" მოიცავს ფინანსურ ინფორმაციას სატრანსპორტო საშუალებების ღირებულების შესახებ.

ანგარიში 2180 არის კონსოლიდირებული ანგარიში. იგი აერთიანებს შემდგომი ქვეანგარიშების შესახებ ფინანსურ ინფორმაციას:

ანგარიში 2180.1 "სატრანსპორტო საშუალებები: რეგულირებადი ელექტროენერგეტიკული საქმიანობა",

Account 2180.2 'Vehicles: Gas Regulated Activity',

ანგარიში 2180.9 "სატრანსპორტო საშუალებები: არარეგულირებადი საქმიანობა".

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2180.1 'VEHICLES: ELECTRICITY REGULATED ACTIVITY'

No changes for this account and its sub-accounts

ACCOUNT 2180.2 'VEHICLES: GAS REGULATED ACTIVITY'

The Account 2180.2 'Vehicles: Gas Regulated Activity' shall include the financial information of the cost of the vehicles used for gas regulated activity.

The Account 2180.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2180.21 'Vehicles, Gas Regulated Activity: [Reserve]',

Account 2180.22 'Vehicles, Gas Regulated Activity: Transmission / Transportation',

Account 2180.23 'Vehicles, Gas Regulated Activity: Distribution',

Account 2180.24 'Vehicles, Gas Regulated Activity: Supply',

Account 2180.25 'Vehicles, Gas Regulated Activity: Storage',

Account 2180.29 'Vehicles, Gas Regulated Activity: Other'.

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

ACCOUNT 2180.21 'VEHICLES, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 2180.21 'Vehicles, Gas Regulated Activity: [Reserve]' shall include the financial information of the cost of the vehicles used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2180.22 'VEHICLES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 2180.22 'Vehicles, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of the cost of the vehicles used for gas regulated activity of transmission / transportation.

The Account 2180.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2180.221 'Vehicles, Gas Regulated Activity, Transmission / Transportation: Passenger Vehicles',

Account 2180.222 'Vehicles, Gas Regulated Activity, Transmission / Transportation: Trucks, Cranes, and other Heavy Vehicles',

Account 2180.223 'Vehicles, Gas Regulated Activity, Transmission / Transportation: Mobile Laboratories and Other Special Vehicles',

Account 2180.224 "Vehicles, Gas Regulated Activity, Transmission / Transportation: The Intelligent Pipeline Inspection Gauge (PIG)"

Account 2180.225 "Vehicles, Gas Regulated Activity, Transmission / Transportation: Pistons for Cleaning the Pipeline Cavity from Dry and Liquid Contamination"

Account 2180.226 "Vehicles, Gas Regulated Activity, Transmission / Transportation: Mobile Compression Station"

Account 2180.227 "Vehicles, Gas Regulated Activity, Transmission / Transportation: Mobile Welding Equipment"

Account 2180.229 'Vehicles, Gas Regulated Activity, Transmission / Transportation: Other'.

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

ACCOUNT 2180.221 'VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: PASSENGER VEHICLES'

The Account 2180.221 "Vehicles, Gas Regulated Activity, Transmission / Transportation: Passenger Vehicles" shall include the financial information of the cost of the passenger vehicles used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2180.222 'VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TRUCKS, CRANES, AND OTHER HEAVY VEHICLES'

The Account 2180.222 "Vehicles, Gas Regulated Activity, Transmission / Transportation: Trucks, Cranes, and other Heavy Vehicles" shall include the financial information of the cost of the trucks, cranes, and other heavy vehicles used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2180.223 'VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MOBILE LABORATORIES AND OTHER SPECIAL VEHICLES'

The Account 2180.223 "Vehicles, Gas Regulated Activity, Transmission / Transportation: Mobile Laboratories and Other Special Vehicles" shall include the financial information of the cost of the mobile laboratories and other special vehicles used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2180.224 'VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: THE INTELLIGENT PIPELINE INSPECTION GAUGE (PIG)'

The Account 2180.224 "Vehicles, Gas Regulated Activity, Transmission / Transportation: The Intelligent Pipeline Inspection Gauge (PIG)" shall include the financial information of the cost of the intelligent pipeline inspection gauge (PIG) used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2180.225 ‘VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: PISTONS FOR CLEANING THE PIPELINE CAVITY FROM DRY AND LIQUID CONTAMINATION’

The Account 2180.225 “Vehicles, Gas Regulated Activity, Transmission / Transportation: Pistons for Cleaning the Pipeline Cavity from Dry and Liquid Contamination” shall include the financial information of the cost of the pistons for cleaning the pipeline cavity from dry and liquid contamination used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2180.226 ‘VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MOBILE COMPRESSION STATION’

The Account 2180.226 “Vehicles, Gas Regulated Activity, Transmission / Transportation: Mobile Compression Station” shall include the financial information of the cost of the mobile compression station used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2180.227 ‘VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MOBILE WELDING EQUIPMENT’

The Account 2180.227 “Vehicles, Gas Regulated Activity, Transmission / Transportation: Mobile Welding Equipment” shall include the financial information of the cost of the mobile welding equipment used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2180.229 ‘VEHICLES, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER’

The Account 2180.229 “Vehicles, Gas Regulated Activity, Transmission / Transportation: Other” shall include the financial information of the cost of other than stated above vehicles used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2180.23 ‘VEHICLES, GAS REGULATED ACTIVITY: DISTRIBUTION’

The Account 2180.23 ‘Vehicles, Gas Regulated Activity: Distribution’ shall include the financial information of the cost of the vehicles used for gas regulated activity of distribution network.

The Account 2180.23 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2180.231 ‘Vehicles, Gas Regulated Activity, Distribution: Passenger Vehicles’,
- Account 2180.232 ‘Vehicles, Gas Regulated Activity, Distribution: Trucks, Cranes, and other Heavy Vehicles’,
- Account 2180.233 ‘Vehicles, Gas Regulated Activity, Distribution: Mobile Laboratories and Other Special Vehicles’,
- Account 2180.234 “Vehicles, Gas Regulated Activity, Distribution: The Intelligent Pipeline Inspection Gauge (PIG)”
- Account 2180.235 “Vehicles, Gas Regulated Activity, Distribution: Pistons for Cleaning the Pipeline Cavity from Dry and Liquid Contamination”
- Account 2180.236 “Vehicles, Gas Regulated Activity, Distribution: Mobile Compression Station”
- Account 2180.237 “Vehicles, Gas Regulated Activity, Distribution: Mobile Welding Equipment”
- Account 2180.239 ‘Vehicles, Gas Regulated Activity, Distribution: Other’.

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

ACCOUNT 2180.231 ‘VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: PASSENGER VEHICLES’

The Account 2180.231 “Vehicles, Gas Regulated Activity, Distribution: Passenger Vehicles” shall include the financial information of the cost of the passenger vehicles used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2180.232 ‘VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: TRUCKS, CRANES, AND OTHER HEAVY VEHICLES’

The Account 2180.232 “Vehicles, Gas Regulated Activity, Distribution: Trucks, Cranes, and other Heavy Vehicles” shall include the financial information of the cost of the trucks, cranes, and other heavy vehicles used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2180.233 ‘VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: MOBILE LABORATORIES AND OTHER SPECIAL VEHICLES’

The Account 2180.233 “Vehicles, Gas Regulated Activity, Distribution: Mobile Laboratories and Other Special Vehicles” shall include the financial information of the cost of the mobile laboratories and other special vehicles used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2180.234 ‘VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: THE INTELLIGENT PIPELINE INSPECTION GAUGE (PIG)’

The Account 2180.234 “Vehicles, Gas Regulated Activity, Distribution: The Intelligent Pipeline Inspection Gauge (PIG)” shall include the financial information of the cost of the intelligent pipeline inspection gauge (PIG) used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2180.235 ‘VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: PISTONS FOR CLEANING THE PIPELINE CAVITY FROM DRY AND LIQUID CONTAMINATION’

The Account 2180.235 “Vehicles, Gas Regulated Activity, Distribution: Pistons for Cleaning the Pipeline Cavity from Dry and Liquid Contamination” shall include the financial information of the cost of the pistons for cleaning the pipeline cavity from dry and liquid contamination used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2180.236 ‘VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: MOBILE COMPRESSION STATION’

The Account 2180.236 “Vehicles, Gas Regulated Activity, Distribution: Mobile Compression Station” shall include the financial information of the cost of the mobile compression station used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2180.237 ‘VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: MOBILE WELDING EQUIPMENT’

The Account 2180.237 “Vehicles, Gas Regulated Activity, Distribution: Mobile Welding Equipment” shall include the financial information of the cost of the mobile welding equipment used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2180.239 'VEHICLES, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER'

The Account 2180.239 "Vehicles, Gas Regulated Activity, Distribution: Other" shall include the financial information of the cost of other than stated above vehicles used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2180.24 'VEHICLES, GAS REGULATED ACTIVITY: SUPPLY'

The Account 2180.24 'Vehicles, Gas Regulated Activity: Supply' shall include the financial information of the cost of the vehicles used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2180.25 'VEHICLES, GAS REGULATED ACTIVITY: STORAGE'

The Account 2180.25 'Vehicles, Gas Regulated Activity: Storage' shall include the financial information of the cost of the vehicles used for gas regulated activity of gas storage.

The Account 2180.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2180.251 'Vehicles, Gas Regulated Activity, Storage: Passenger Vehicles',

Account 2180.252 'Vehicles, Gas Regulated Activity, Storage: Trucks, Cranes, and other Heavy Vehicles',

Account 2180.253 'Vehicles, Gas Regulated Activity, Storage: Mobile Laboratories and Other Special Vehicles',

Account 2180.254 "Vehicles, Gas Regulated Activity, Storage: The Intelligent Pipeline Inspection Gauge (PIG)"

Account 2180.255 "Vehicles, Gas Regulated Activity, Storage: Pistons for Cleaning the Pipeline Cavity from Dry and Liquid Contamination"

Account 2180.256 "Vehicles, Gas Regulated Activity, Storage: Mobile Compression Station"

Account 2180.257 "Vehicles, Gas Regulated Activity, Storage: Mobile Welding Equipment"

Account 2180.259 'Vehicles, Gas Regulated Activity, Storage: Other'.

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

ACCOUNT 2180.251 'VEHICLES, GAS REGULATED ACTIVITY, STORAGE: PASSENGER VEHICLES'

The Account 2180.251 "Vehicles, Gas Regulated Activity, Storage: Passenger Vehicles" shall include the financial information of the cost of the passenger vehicles used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2180.252 'VEHICLES, GAS REGULATED ACTIVITY, STORAGE: TRUCKS, CRANES, AND OTHER HEAVY VEHICLES'

The Account 2180.252 "Vehicles, Gas Regulated Activity, Storage: Trucks, Cranes, and other Heavy Vehicles" shall include the financial information of the cost of the trucks, cranes, and other heavy vehicles used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2180.253 ‘VEHICLES, GAS REGULATED ACTIVITY, STORAGE: MOBILE LABORATORIES AND OTHER SPECIAL VEHICLES’

The Account 2180.253 “Vehicles, Gas Regulated Activity, Storage: Mobile Laboratories and Other Special Vehicles” shall include the financial information of the cost of the mobile laboratories and other special vehicles used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2180.254 ‘VEHICLES, GAS REGULATED ACTIVITY, STORAGE: THE INTELLIGENT PIPELINE INSPECTION GAUGE (PIG)’

The Account 2180.254 “Vehicles, Gas Regulated Activity, Storage: The Intelligent Pipeline Inspection Gauge (PIG)” shall include the financial information of the cost of the intelligent pipeline inspection gauge (PIG) used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2180.255 ‘VEHICLES, GAS REGULATED ACTIVITY, STORAGE: PISTONS FOR CLEANING THE PIPELINE CAVITY FROM DRY AND LIQUID CONTAMINATION’

The Account 2180.255 “Vehicles, Gas Regulated Activity, Storage: Pistons for Cleaning the Pipeline Cavity from Dry and Liquid Contamination” shall include the financial information of the cost of the pistons for cleaning the pipeline cavity from dry and liquid contamination used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2180.256 ‘VEHICLES, GAS REGULATED ACTIVITY, STORAGE: MOBILE COMPRESSION STATION’

The Account 2180.256 “Vehicles, Gas Regulated Activity, Storage: Mobile Compression Station” shall include the financial information of the cost of the mobile compression station used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2180.257 ‘VEHICLES, GAS REGULATED ACTIVITY, STORAGE: MOBILE WELDING EQUIPMENT’

The Account 2180.257 “Vehicles, Gas Regulated Activity, Storage: Mobile Welding Equipment” shall include the financial information of the cost of the mobile welding equipment used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2180.259 ‘VEHICLES, GAS REGULATED ACTIVITY, STORAGE: OTHER’

The Account 2180.259 “Vehicles, Gas Regulated Activity, Storage: Other” shall include the financial information of the cost of other than stated above vehicles used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2180.29 ‘VEHICLES, GAS REGULATED ACTIVITY: OTHER’

The Account 2180.29 ‘Vehicles, Gas Regulated Activity: Other’ shall include the financial information of the cost of the vehicles used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2180.9 ‘VEHICLES USED FOR NON-REGULATED ACTIVITY’

No changes

ACCOUNT 2185 'INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION'

ანგარიში 2185 “ინსტრუმენტები და სხვა ძირითადი საშუალებები ექსპლუატაციაში” მოიცავს ფინანსურ ინფორმაციას ექსპლუატაციაში მყოფი ინსტრუმენტებისა და სხვა ძირითადი საშუალებების ღირებულების შესახებ.

ანგარიში 2185 არის კონსოლიდირებული ანგარიში. იგი აერთიანებს შემდგომი ქვეანგარიშების შესახებ ფინანსურ ინფორმაციას:

ანგარიში 2185.1 “ინსტრუმენტები და სხვა ძირითადი საშუალებები ექსპლუატაციაში: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2185.2 'Instruments and Other Long-Term Tangible Assets in Operation: Gas Regulated Activity',

ანგარიში 2185.9 “ინსტრუმენტები და სხვა ძირითადი საშუალებები ექსპლუატაციაში: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2185.1 'INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION: ELECTRICITY REGULATED ACTIVITY'

No changes for this account and its sub-accounts

ACCOUNT 2185.2 'INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION: GAS REGULATED ACTIVITY'

The Account 2185.2 'Instruments and Other Long-Term Tangible Assets in Operation: Gas Regulated Activity' shall include the financial information of the cost of the instruments and other Long-Term tangible assets in operation used for gas regulated activity.

The Account 2185.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2185.21 'Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: [Reserve]',

Account 2185.22 'Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Transmission / Transportation',

Account 2185.23 'Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Distribution',

Account 2185.24 'Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Supply',

Account 2185.25 'Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Storage',

Account 2185.29 'Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Other'.

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

ACCOUNT 2185.21 'INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 2185.21 'Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: [Reserve]' shall include the financial information of the cost of the instruments and other Long-Term tangible assets in operation used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2185.22 ‘INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION’

The Account 2185.22 ‘Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Transmission / Transportation’ shall include the financial information of the cost of the instruments and other Long-Term tangible assets in operation used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2185.23 ‘INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: DISTRIBUTION’

The Account 2185.23 ‘Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Distribution’ shall include the financial information of the cost of the instruments and other Long-Term tangible assets in operation used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2185.24 ‘INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: SUPPLY’

The Account 2185.24 ‘Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Supply’ shall include the financial information of the cost of the instruments and other Long-Term tangible assets in operation used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2185.25 ‘INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: STORAGE’

The Account 2185.25 ‘Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Storage’ shall include the financial information of the cost of the instruments and other Long-Term tangible assets in operation used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2185.29 ‘INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION, GAS REGULATED ACTIVITY: OTHER’

The Account 2185.29 ‘Instruments and Other Long-Term Tangible Assets in Operation, Gas Regulated Activity: Other’ shall include the financial information of the cost of the instruments and other Long-Term tangible assets in operation used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2185.9 ‘INSTRUMENTS AND OTHER LONG-TERM TANGIBLE ASSETS IN OPERATION: NON-REGULATED ACTIVITY’

No changes

ACCOUNT 2190 ‘LEASEHOLD IMPROVEMENT’

ანგარიში 2190 “იჯარით აღებული ქონების კეთილმოწყობა” მოიცავს ფინანსურ ინფორმაციას იჯარით აღებული ქონების კეთილმოწყობის ღირებულების შესახებ.

ანგარიში 2190 არის კონსოლიდირებული ანგარიში. იგი აერთიანებს შემდგომი ქვეანგარიშების შესახებ ფინანსურ ინფორმაციას:

ანგარიში 2190.1 “იჯარით აღებული ქონების კეთილმოწყობა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2190.2 ‘Leasehold Improvement: Gas Regulated Activity’,

ანგარიში 2190.9 “იჯარით აღებული ქონების კეთილმოწყობა, არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2190.1 ‘LEASEHOLD IMPROVEMENT: ELECTRICITY REGULATED ACTIVITY’

No changes for this account and its sub-accounts

ACCOUNT 2190.2 ‘LEASEHOLD IMPROVEMENT: GAS REGULATED ACTIVITY’

The Account 2190.2 ‘Leasehold Improvement: Gas Regulated Activity’ shall include the financial information of the cost of the leasehold improvement used for gas regulated activity.

The Account 2190.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2190.21 ‘Leasehold Improvement, Gas Regulated Activity: [Reserve]’,

Account 2190.22 ‘Leasehold Improvement, Gas Regulated Activity: Transmission / Transportation’,

Account 2190.23 ‘Leasehold Improvement, Gas Regulated Activity: Distribution’,

Account 2190.24 ‘Leasehold Improvement, Gas Regulated Activity: Supply’,

Account 2190.25 ‘Leasehold Improvement, Gas Regulated Activity: Storage’,

Account 2190.29 ‘Leasehold Improvement, Gas Regulated Activity: Other’.

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

ACCOUNT 2190.21 ‘LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: [RESERVE]’

The Account 2190.21 ‘Leasehold Improvement, Gas Regulated Activity: [Reserve]’ shall include the financial information of the cost of the leasehold improvement used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2190.22 ‘LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION’

The Account 2190.22 ‘Leasehold Improvement, Gas Regulated Activity: Transmission / Transportation’ shall include the financial information of the cost of the leasehold improvement used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2190.23 ‘LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: DISTRIBUTION’

The Account 2190.23 ‘Leasehold Improvement, Gas Regulated Activity: Distribution’ shall include the financial information of the cost of the leasehold improvement used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2190.24 ‘LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: SUPPLY’

The Account 2190.24 ‘Leasehold Improvement, Gas Regulated Activity: Supply’ shall include the financial information of the cost of the leasehold improvement used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2190.25 'LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: STORAGE'

The Account 2190.25 'Leasehold Improvement, Gas Regulated Activity: Storage' shall include the financial information of the cost of the leasehold improvement used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2190.29 'LEASEHOLD IMPROVEMENT, GAS REGULATED ACTIVITY: OTHER'

The Account 2190.29 'Leasehold Improvement, Gas Regulated Activity: Other' shall include the financial information of the cost of the leasehold improvement used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2190.9 'LEASEHOLD IMPROVEMENT: NON-REGULATED ACTIVITY'

No changes

ACCOUNT 2195 'LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE)'

ანგარიში 2195 "გამოუყენებელი ძირითადი საშუალებები (საწყობში)" მოიცავს ფინანსურ ინფორმაციას გამოსაყენებლად მზა, მაგრამ ექსპლუატაციაში არ მყოფი გრძელვადიანი ძირითადი საშუალებების ღირებულების შესახებ.

ანგარიში 2195 არის კონსოლიდირებული ანგარიში. იგი აერთიანებს შემდგომი ქვეანგარიშების შესახებ ფინანსურ ინფორმაციას:

ანგარიში 2195.1 "იჯარით აღებული ქონების კეთილმოწყობა, რეგულირებადი ელექტროენერგეტიკული საქმიანობა",

Account 2195.2 'Long-Term Tangible Assets Not in Operation (in warehouse): Gas Regulated Activity',

ანგარიში 2195.9 "იჯარით აღებული ქონების კეთილმოწყობა, არარეგულირებადი საქმიანობა".

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2195.1 'LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE): ELECTRICITY REGULATED ACTIVITY'

ანგარიში 2195.1 "გამოუყენებელი ძირითადი საშუალებები (საწყობში), რეგულირებადი ელექტროენერგეტიკული საქმიანობა" მოიცავს ფინანსურ ინფორმაციას რეგულირებადი ელექტროენერგეტიკული საქმიანობისთვის განკუთვნილი გამოსაყენებლად მზა, მაგრამ ექსპლუატაციაში არ მყოფი ძირითადი საშუალებების ღირებულების შესახებ.

ანგარიში 2195.1 არის კონსოლიდირებული ანგარიში. იგი აერთიანებს შემდგომი ქვეანგარიშების შესახებ ფინანსურ ინფორმაციას:

ანგარიში 2195.11 "გამოუყენებელი ძირითადი საშუალებები (საწყობში), რეგულირებადი ელექტროენერგეტიკული საქმიანობა, დისპეჩერიზაცია",

ანგარიში 2195.12 "გამოუყენებელი ძირითადი საშუალებები (საწყობში), რეგულირებადი ელექტროენერგეტიკული საქმიანობა, გადაცემა",

ანგარიში 2195.13 “გამოუყენებელი ძირითადი საშუალებები (საწყობში), რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (ქსელი)”,

ანგარიში 2195.14 “გამოუყენებელი ძირითადი საშუალებები (საწყობში), რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (მიწოდება)”,

ანგარიში 2195.15 “გამოუყენებელი ძირითადი საშუალებები (საწყობში), რეგულირებადი ელექტროენერგეტიკული საქმიანობა, წარმოება”,

ანგარიში 2195.19 “გამოუყენებელი ძირითადი საშუალებები (საწყობში), რეგულირებადი ელექტროენერგეტიკული საქმიანობა, სხვა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 2195.11 ‘LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY: DISPATCH’

No changes

ACCOUNT 2195.12 ‘LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY: TRANSMISSION’

ანგარიში 2195.12 “გამოუყენებელი ძირითადი საშუალებები (საწყობში), რეგულირებადი ელექტროენერგეტიკული საქმიანობა, გადაცემა” მოიცავს ფინანსურ ინფორმაციას გადაცემის რეგულირებადი ელექტროენერგეტიკული საქმიანობისთვის განკუთვნილი გამოსაყენებლად მზა, მაგრამ ექსპლუატაციაში არ მყოფი ძირითადი საშუალებების (საწყობში) ღირებულების შესახებ.

The Account 2195.12 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2195.121 ‘Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Transmission: Emergency Reserve’,

Account 2195.122 ‘Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Transmission: Standby Assets’,

Account 2195.123 ‘Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Transmission: Major Spare Parts’,

Account 2195.129 ‘Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Transmission: Other’.

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

ACCOUNT 2195.121 ‘LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: EMERGENCY RESERVE’

The Account 2195.121 “Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Transmission: Emergency Reserve” shall include the financial information of the cost of Emergency Reserve as ready-to-use Long-Term tangible assets that are not in operation used for electricity regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2195.122 ‘LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: STANDBY ASSETS’

The Account 2195.122 “Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Transmission: Standby Assets” shall include the financial information of the cost of Standby Assets as ready-to-use Long-Term tangible assets that are not in operation used for electricity regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2195.123 ‘LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: MAJOR SPARE PARTS’

The Account 2195.123 “Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Transmission: Major Spare Parts” shall include the financial information of the cost of Major Spare Parts as ready-to-use Long-Term tangible assets that are not in operation used for electricity regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2195.129 ‘LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: OTHER’

The Account 2195.129 “Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Transmission: Other” shall include the financial information of the cost of other than stated above assets as ready-to-use Long-Term tangible assets that are not in operation used for electricity regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2195.13 ‘LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (NETWORK)’

ანგარიში 2195.13 “გამოუყენებელი ძირითადი საშუალებები (საწყობში), რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (ქსელი)” მოიცავს ფინანსურ ინფორმაციას განაწილების (ქსელი) რეგულირებადი ელექტროენერგეტიკული საქმიანობისთვის განკუთვნილი გამოსაყენებლად მზა, მაგრამ ექსპლუატაციაში არ მყოფი ძირითადი საშუალებების (საწყობში) ღირებულების შესახებ.

The Account 2195.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2195.131 ‘Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Distribution (Network): Emergency Reserve’,

Account 2195.132 ‘Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Distribution (Network): Standby Assets’,

Account 2195.133 ‘Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Distribution (Network): Major Spare Parts’,

Account 2195.139 ‘Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Distribution (Network): Other’.

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

ACCOUNT 2195.131 ‘LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK): EMERGENCY RESERVE’

The Account 2195.131 “Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Distribution (Network): Emergency Reserve” shall include the financial information of the cost of Emergency Reserve as ready-to-use Long-Term tangible assets that are not in operation used for electricity regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2195.132 ‘LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK): STANDBY ASSETS’

The Account 2195.132 “Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Distribution (Network): Standby Assets” shall include the financial information of the cost of Standby Assets as ready-to-use Long-Term tangible assets that are not in operation used for electricity regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2195.133 ‘LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK): MAJOR SPARE PARTS’

The Account 2195.133 “Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Distribution (Network): Major Spare Parts” shall include the financial information of the cost of Major Spare Parts as ready-to-use Long-Term tangible assets that are not in operation used for electricity regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2195.139 ‘LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK): OTHER’

The Account 2195.139 “Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Distribution (Network): Other” shall include the financial information of the cost of other than stated above assets as ready-to-use Long-Term tangible assets that are not in operation used for electricity regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2195.14 ‘LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (SUPPLY)’

ანგარიში 2195.14 “გამოუყენებელი ძირითადი საშუალებები (საწყობში), რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (მიწოდება)” მოიცავს ფინანსურ ინფორმაციას განაწილების (მიწოდება) რეგულირებადი ელექტროენერგეტიკული საქმიანობისთვის განკუთვნილი გამოსაყენებლად მზა, მაგრამ ექსპლუატაციაში არ მყოფი ძირითადი საშუალებების (საწყობში) ღირებულების შესახებ.

[სტანდარტული ტრანზაქციები]

ACCOUNT 2195.15 ‘LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (SUPPLY)’

ანგარიში 2195.15 “გამოუყენებელი ძირითადი საშუალებები (საწყობში), რეგულირებადი ელექტროენერგეტიკული საქმიანობა, წარმოება” მოიცავს ფინანსურ ინფორმაციას წარმოების რეგულირებადი ელექტროენერგეტიკული საქმიანობისთვის განკუთვნილი გამოსაყენებლად მზა, მაგრამ ექსპლუატაციაში არ მყოფი ძირითადი საშუალებების (საწყობში) ღირებულების შესახებ.

The Account 2195.15 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2195.151 ‘Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Generation: Emergency Reserve’,

Account 2195.152 ‘Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Generation: Standby Assets’,

Account 2195.153 ‘Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Generation: Major Spare Parts’,

Account 2195.159 'Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Generation: Other'.

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

ACCOUNT 2195.151 'LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY, GENERATION: EMERGENCY RESERVE'

The Account 2195.151 "Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Generation: Emergency Reserve" shall include the financial information of the cost of Emergency Reserve as ready-to-use Long-Term tangible assets that are not in operation used for electricity regulated activity of generation .

[Standard Transactions]

ACCOUNT 2195.152 'LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY, GENERATION: STANDBY ASSETS'

The Account 2195.152 "Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Generation: Standby Assets" shall include the financial information of the cost of Standby Assets as ready-to-use Long-Term tangible assets that are not in operation used for electricity regulated activity of generation .

[Standard Transactions]

ACCOUNT 2195.153 'LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY, GENERATION: MAJOR SPARE PARTS'

The Account 2195.153 "Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Generation: Major Spare Parts" shall include the financial information of the cost of Major Spare Parts as ready-to-use Long-Term tangible assets that are not in operation used for electricity regulated activity of generation .

[Standard Transactions]

ACCOUNT 2195.159 'LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), ELECTRICITY REGULATED ACTIVITY, GENERATION: OTHER'

The Account 2195.159 "Long-Term Tangible Assets Not in Operation (in warehouse), Electricity Regulated Activity, Generation: Other" shall include the financial information of the cost of other than stated above assets as ready-to-use Long-Term tangible assets that are not in operation used for electricity regulated activity of generation .

[Standard Transactions]

ACCOUNT 2195.2 'LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE): GAS REGULATED ACTIVITY'

The Account 2195.2 'Long-Term Tangible Assets Not in Operation (in warehouse): Gas Regulated Activity' shall include the financial information of the cost of the ready-to-use Long-Term tangible assets that are not in operation used for gas regulated activity.

The Account 2195.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2195.21 'Long-Term Tangible Assets Not in Operation (in warehouse), Gas Regulated Activity: [Reserve]',

Account 2195.22 'Long-Term Tangible Assets Not in Operation (in warehouse), Gas Regulated Activity: Transmission / Transportation',

Account 2195.23 'Long-Term Tangible Assets Not in Operation (in warehouse), Gas Regulated Activity: Distribution',

Account 2195.24 'Long-Term Tangible Assets Not in Operation (in warehouse), Gas Regulated Activity: Supply',

Account 2195.25 'Long-Term Tangible Assets Not in Operation (in warehouse), Gas Regulated Activity: Storage',

Account 2195.29 'Long-Term Tangible Assets Not in Operation (in warehouse), Gas Regulated Activity: Other'.

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

ACCOUNT 2195.21 'LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), GAS REGULATED ACTIVITY: [RESERVE]'

The Account 2195.21 'Long-Term Tangible Assets Not in Operation (in warehouse), Gas Regulated Activity: [Reserve]' shall include the financial information of the cost of the ready-to-use long-term tangible assets not in operation (in warehouse) used for a gas regulated activity.

The account is reserved for further use. No direct transaction with this account and no Sub-account is allowed until special decision from Regulator applied to similar licensees.

ACCOUNT 2195.22 'LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 2195.22 'Long-Term Tangible Assets Not in Operation (in warehouse), Gas Regulated Activity: Transmission / Transportation' shall include the financial information of the cost of the ready-to-use long-term tangible assets not in operation (in warehouse) used for gas regulated activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 2195.23 'LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), GAS REGULATED ACTIVITY: DISTRIBUTION'

The Account 2195.23 'Long-Term Tangible Assets Not in Operation (in warehouse), Gas Regulated Activity: Distribution' shall include the financial information of the cost of the ready-to-use long-term tangible assets not in operation (in warehouse) used for gas regulated activity of distribution network.

[Standard Transactions]

ACCOUNT 2195.24 'LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), GAS REGULATED ACTIVITY: SUPPLY'

The Account 2195.23 'Long-Term Tangible Assets Not in Operation (in warehouse), Gas Regulated Activity: Supply' shall include the financial information of the cost of the ready-to-use long-term tangible assets not in operation (in warehouse) used for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 2195.25 'LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), GAS REGULATED ACTIVITY: STORAGE'

The Account 2195.25 'Long-Term Tangible Assets Not in Operation (in warehouse), Gas Regulated Activity: Storage' shall include the financial information of the cost of the ready-to-use long-term tangible assets not in operation (in warehouse) used for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 2195.29 'LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE), GAS REGULATED ACTIVITY: OTHER'

The Account 2195.29 'Long-Term Tangible Assets Not in Operation (in warehouse), Gas Regulated Activity: Other' shall include the financial information of the cost of the ready-to-use long-term tangible assets not in operation (in warehouse) used for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 2195.9 'LONG-TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE): NON-REGULATED ACTIVITY'

No changes

USAID Energy Program

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