



# UNIFORM SYSTEM OF ACCOUNTING

REGULATORY CHART OF ACCOUNTS AND INSTRUCTIONS TO THE  
REGULATORY CHART OF ACCOUNTS FOR GEORGIAN REGULATED  
GAS SECTOR COMPANIES  
ACCOUNTS 2300 – 2699

**USAID ENERGY PROGRAM**

21 May 2019

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# DATA

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

## ACRONYMS

<b>CoA</b>	Chart of Accounts
<b>GNERC</b>	Georgian National Energy and Water Supply Regulatory Commission
<b>HIPP</b>	Hydropower Investment Promotion Program
<b>HPEP</b>	Hydro Power and Energy Planning Project
<b>USAID</b>	United States Agency for International Development
<b>USoA</b>	Unified System of Accounting

# CONTENTS

<b>BACKGROUND</b> .....	<b>5</b>
<b>INTRODUCTION</b> .....	<b>6</b>
<b>1.0 REGULATORY CHART OF ACCOUNT, ACCOUNTS 2300 – 2699 (NON-CURRENT ASSETS)</b> .....	<b>7</b>
<b>2.0 INSTRUCTIONS ON APPLICATION OF REGULATORY CHART OF ACCOUNT, ACCOUNTS 2300 – 2699 (NON-CURRENT ASSETS)</b> .....	<b>10</b>

## 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 (USoA).

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 USoA for the electricity sector of Georgia. It was developed Regulatory Chart of Accounts (CoA) for the electricity sector, instructions to the CoA 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 CoA, 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 develop 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 2300 – 2699.

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 2300 – 2699 (NON-CURRENT ASSETS)

2300	გრძელვადიანი მოთხოვნები
2400	გრძელვადიანი ინვესტიციები
2500	არამატერიალური აქტივები
2510	ლიცენზიები
2510.1	ლიცენზიები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2510.2	LICENSES: GAS REGULATED ACTIVITY
2510.21	LICENSES, GAS REGULATED ACTIVITY: [RESERVE]
2510.22	LICENSES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2510.23	LICENSES, GAS REGULATED ACTIVITY: DISTRIBUTION
2510.24	LICENSES, GAS REGULATED ACTIVITY: SUPPLY
2510.25	LICENSES, GAS REGULATED ACTIVITY: STORAGE
2510.29	LICENSES, GAS REGULATED ACTIVITY: OTHER
2510.9	ლიცენზიები, არარეგულირებადი საქმიანობა
2520	ფრანჩიზა
2520.1	ფრანჩიზა, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2520.2	FRANCHISE: GAS REGULATED ACTIVITY
2520.21	FRANCHISE, GAS REGULATED ACTIVITY: [RESERVE]
2520.22	FRANCHISE, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2520.23	FRANCHISE, GAS REGULATED ACTIVITY: DISTRIBUTION
2520.24	FRANCHISE, GAS REGULATED ACTIVITY: SUPPLY
2520.25	FRANCHISE, GAS REGULATED ACTIVITY: STORAGE
2520.29	FRANCHISE, GAS REGULATED ACTIVITY: OTHER
2520.9	ფრანჩიზა, არარეგულირებადი საქმიანობა
2530	პატენტები
2530.1	პატენტები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2530.2	PATENTS: GAS REGULATED ACTIVITY
2530.21	PATENTS, GAS REGULATED ACTIVITY: [RESERVE]
2530.22	PATENTS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2530.23	PATENTS, GAS REGULATED ACTIVITY: DISTRIBUTION
2530.24	PATENTS, GAS REGULATED ACTIVITY: SUPPLY
2530.25	PATENTS, GAS REGULATED ACTIVITY: STORAGE
2530.29	PATENTS, GAS REGULATED ACTIVITY: OTHER
2530.9	პატენტები, არარეგულირებადი საქმიანობა
2540	გუდვილი
2540.1	გუდვილი, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2540.2	GOODWILL: GAS REGULATED ACTIVITY
2540.21	GOODWILL, GAS REGULATED ACTIVITY: [RESERVE]
2540.22	GOODWILL, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2540.23	GOODWILL, GAS REGULATED ACTIVITY: DISTRIBUTION
2540.24	GOODWILL, GAS REGULATED ACTIVITY: SUPPLY
2540.25	GOODWILL, GAS REGULATED ACTIVITY: STORAGE
2540.29	GOODWILL, GAS REGULATED ACTIVITY: OTHER
2540.9	გუდვილი, არარეგულირებადი საქმიანობა
2590	სხვა არამატერიალური აქტივები
2590.1	სხვა არამატერიალური აქტივები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2590.2	OTHER INTANGIBLE ASSETS: GAS REGULATED ACTIVITY
2590.21	OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: [RESERVE]
2590.22	OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2590.23	OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: DISTRIBUTION
2590.24	OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: SUPPLY



2590.25	OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: STORAGE
2590.29	OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: OTHER
2590.9	სხვა არამატერიალური აქტივები, არარეგულირებადი საქმიანობა
2600	არამატერიალური აქტივების ამორტიზაცია
2610	აკუმულირებული ამორტიზაცია / ლიცენზიები
2610.1	აკუმულირებული ამორტიზაცია / ლიცენზიები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2610.2	ACCUMULATED AMORTIZATION OF LICENSES: GAS REGULATED ACTIVITY
2610.21	ACCUMULATED AMORTIZATION OF LICENSES, GAS REGULATED ACTIVITY: [RESERVE]
2610.22	ACCUMULATED AMORTIZATION OF LICENSES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2610.23	ACCUMULATED AMORTIZATION OF LICENSES, GAS REGULATED ACTIVITY: DISTRIBUTION
2610.24	ACCUMULATED AMORTIZATION OF LICENSES, GAS REGULATED ACTIVITY: SUPPLY
2610.25	ACCUMULATED AMORTIZATION OF LICENSES, GAS REGULATED ACTIVITY: STORAGE
2610.29	ACCUMULATED AMORTIZATION OF LICENSES, GAS REGULATED ACTIVITY: OTHER
2610.9	აკუმულირებული ამორტიზაცია / ლიცენზიები, არარეგულირებადი საქმიანობა
2620	აკუმულირებული ამორტიზაცია / ფრანჩიზა
2620.1	აკუმულირებული ამორტიზაცია / ფრანჩიზა, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2620.2	ACCUMULATED AMORTIZATION OF FRANCHISE: GAS REGULATED ACTIVITY
2620.21	ACCUMULATED AMORTIZATION OF FRANCHISE, GAS REGULATED ACTIVITY: [RESERVE]
2620.22	ACCUMULATED AMORTIZATION OF FRANCHISE, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2620.23	ACCUMULATED AMORTIZATION OF FRANCHISE, GAS REGULATED ACTIVITY: DISTRIBUTION
2620.24	ACCUMULATED AMORTIZATION OF FRANCHISE, GAS REGULATED ACTIVITY: SUPPLY
2620.25	ACCUMULATED AMORTIZATION OF FRANCHISE, GAS REGULATED ACTIVITY: STORAGE
2620.29	ACCUMULATED AMORTIZATION OF FRANCHISE, GAS REGULATED ACTIVITY: OTHER
2620.9	აკუმულირებული ამორტიზაცია / ფრანჩიზა, არარეგულირებადი საქმიანობა
2630	აკუმულირებული ამორტიზაცია / პატენტები
2630.1	აკუმულირებული ამორტიზაცია / პატენტები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2630.2	ACCUMULATED AMORTIZATION OF PATENTS: GAS REGULATED ACTIVITY
2630.21	ACCUMULATED AMORTIZATION OF PATENTS, GAS REGULATED ACTIVITY: [RESERVE]
2630.22	ACCUMULATED AMORTIZATION OF PATENTS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2630.23	ACCUMULATED AMORTIZATION OF PATENTS, GAS REGULATED ACTIVITY: DISTRIBUTION
2630.24	ACCUMULATED AMORTIZATION OF PATENTS, GAS REGULATED ACTIVITY: SUPPLY
2630.25	ACCUMULATED AMORTIZATION OF PATENTS, GAS REGULATED ACTIVITY: STORAGE
2630.29	ACCUMULATED AMORTIZATION OF PATENTS, GAS REGULATED ACTIVITY: OTHER
2630.9	აკუმულირებული ამორტიზაცია / პატენტები, არარეგულირებადი საქმიანობა
2640	აკუმულირებული ამორტიზაცია / გუდვილი
2690	აკუმულირებული ამორტიზაცია / სხვა არამატერიალური აქტივები

2690.1	აკუმულირებული ამორტიზაცია / სხვა არამატერიალური აქტივები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა
2690.2	ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS: GAS REGULATED ACTIVITY
2690.21	ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: [RESERVE]
2690.22	ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
2690.23	ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: DISTRIBUTION
2690.24	ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: SUPPLY
2690.25	ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: STORAGE
2690.29	ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: OTHER
2690.9	აკუმულირებული ამორტიზაცია / სხვა არამატერიალური აქტივები, არარეგულირებადი საქმიანობა

## 2.0 INSTRUCTIONS ON APPLICATION OF REGULATORY CHART OF ACCOUNT, ACCOUNTS 2300 – 2699 (NON-CURRENT ASSETS)

### ACCOUNT 2300 ‘LONG-TERM RECEIVABLES’

*No changes for this account and its sub-accounts*

### ACCOUNT 2400 ‘LONG-TERM INVESTMENTS’

*No changes for this account and its sub-accounts*

### ACCOUNT 2500 ‘INTANGIBLE ASSETS’

*No changes*

### ACCOUNT 2510 ‘LICENSES’

ანგარიში 2510 “ლიცენზიები” მოიცავს ფინანსურ ინფორმაციას ლიცენზიების ღირებულების შესახებ.

ანგარიში 2510 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2510.1 “ლიცენზიები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2510.2 ‘Licenses: Gas Regulated Activity’,

ანგარიში 2510.9 “ლიცენზიები, არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

### ACCOUNT 2510.1 ‘LICENSES: ELECTRICITY REGULATED ACTIVITY’

*No changes for this account and its sub-accounts*

### ACCOUNT 2510.2 ‘LICENSES: GAS REGULATED ACTIVITY’

The Account 2510.2 ‘Licenses: Gas Regulated Activity’ shall include the financial information of the cost of the licenses acquired for gas regulated activity.

The Account 2510.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2510.21 ‘Licenses, Gas Regulated Activity: [Reserve]’,

Account 2510.22 ‘Licenses, Gas Regulated Activity: Transmission / Transportation’,

Account 2510.23 ‘Licenses, Gas Regulated Activity: Distribution’,

Account 2510.24 ‘Licenses, Gas Regulated Activity: Supply’,

Account 2510.25 ‘Licenses, Gas Regulated Activity: Storage’,

Account 2510.29 ‘Licenses, Gas Regulated Activity: Other’.

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

### ACCOUNT 2510.21 ‘LICENSES, GAS REGULATED ACTIVITY: [RESERVE]’

The Account 2510.21 ‘Licenses, Gas Regulated Activity: [Reserve]’ shall include the financial information of the cost of the licenses acquired 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 2510.22 ‘LICENSES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION’**

The Account 2510.22 ‘Licenses, Gas Regulated Activity: Transmission / Transportation’ shall include the financial information of the cost of the licenses acquired for gas regulated activity of transmission / transportation.

[Standard Transactions]

## **ACCOUNT 2510.23 ‘LICENSES, GAS REGULATED ACTIVITY: DISTRIBUTION’**

The Account 2510.23 ‘Licenses, Gas Regulated Activity: Distribution’ shall include the financial information of the cost of the licenses acquired for gas regulated activity of distribution network.

[Standard Transactions]

## **ACCOUNT 2510.24 ‘LICENSES, GAS REGULATED ACTIVITY: SUPPLY’**

The Account 2510.24 ‘Licenses, Gas Regulated Activity: Supply’ shall include the financial information of the cost of the licenses acquired for gas regulated activity of distribution supply.

[Standard Transactions]

## **ACCOUNT 2510.25 ‘LICENSES, GAS REGULATED ACTIVITY: STORAGE’**

The Account 2510.25 ‘Licenses, Gas Regulated Activity: Storage’ shall include the financial information of the cost of the licenses acquired for gas regulated activity of gas storage.

[Standard Transactions]

## **ACCOUNT 2510.29 ‘LICENSES, GAS REGULATED ACTIVITY: OTHER’**

The Account 2510.29 ‘Licenses, Gas Regulated Activity: Other’ shall include the financial information of the cost of the licenses acquired for other than stated above gas regulated activity.

[Standard Transactions]

## **ACCOUNT 2510.9 ‘LICENSES: NON-REGULATED ACTIVITY’**

*No changes*

## **ACCOUNT 2520 ‘FRANCHISE’**

ანგარიში 2520 “ფრანჩიზი” მოიცავს ფინანსურ ინფორმაციას ფრანჩიზის შესახებ.

ანგარიში 2520 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2520.1 “ფრანჩიზი: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

[Account 2520.2 ‘Franchise: Gas Regulated Activity’](#),

ანგარიში 2520.9 “ფრანჩიზი: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

## **ACCOUNT 2520.1 ‘FRANCHISE: ELECTRICITY REGULATED ACTIVITY’**

*No changes for this account and its sub-accounts*

## **ACCOUNT 2520.2 ‘FRANCHISE: GAS REGULATED ACTIVITY’**

The Account 2520.2 ‘Franchise: Gas Regulated Activity’ shall include the financial information of the cost of the franchise acquired for gas regulated activity.

The Account 2520.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2520.21 'Franchise, Gas Regulated Activity: [Reserve]',  
Account 2520.22 'Franchise, Gas Regulated Activity: Transmission',  
Account 2520.23 'Franchise, Gas Regulated Activity: Distribution',  
Account 2520.24 'Franchise, Gas Regulated Activity: Supply',  
Account 2520.25 'Franchise, Gas Regulated Activity: Storage',  
Account 2520.29 'Franchise, Gas Regulated Activity: Other'.

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

#### **ACCOUNT 2520.21 'FRANCHISE, GAS REGULATED ACTIVITY: [RESERVE]'**

The Account 2520.21 'Franchise, Gas Regulated Activity: [Reserve]' shall include the financial information of the cost of the franchise acquired 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 2520.22 'FRANCHISE, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'**

The Account 2520.22 'Franchise, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of the cost of the franchise acquired for gas regulated activity of transmission / transportation.

[Standard Transactions]

#### **ACCOUNT 2520.23 'FRANCHISE, GAS REGULATED ACTIVITY: DISTRIBUTION'**

The Account 2520.23 'Franchise, Gas Regulated Activity: Distribution' shall include the financial information of the cost of the franchise acquired for gas regulated activity of distribution network.

[Standard Transactions]

#### **ACCOUNT 2520.24 'FRANCHISE, GAS REGULATED ACTIVITY: SUPPLY'**

The Account 2520.24 'Franchise, Gas Regulated Activity: Supply' shall include the financial information of the cost of the franchise acquired for gas regulated activity of distribution supply.

[Standard Transactions]

#### **ACCOUNT 2520.25 'FRANCHISE, GAS REGULATED ACTIVITY: STORAGE'**

The Account 2520.25 'Franchise, Gas Regulated Activity: Storage' shall include the financial information of the cost of the franchise acquired for gas regulated activity of gas storage.

[Standard Transactions]

#### **ACCOUNT 2520.29 'FRANCHISE, GAS REGULATED ACTIVITY: OTHER'**

The Account 2520.29 'Franchise, Gas Regulated Activity: Other' shall include the financial information of the cost of the franchise acquired for other than stated above gas regulated activity.

[Standard Transactions]

#### **ACCOUNT 2520.9 'FRANCHISE: NON-REGULATED ACTIVITY'**

*No changes*

#### **ACCOUNT 2530 'PATENTS'**

ანგარიში 2530 "პატენტები" მოიცავს ფინანსურ ინფორმაციას პატენტების ღირებულების შესახებ.

ანგარიში 2530 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2530.1 “პატენტები: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2530.2 ‘Patents: Gas Regulated Activity’,

ანგარიში 2530.9 “პატენტები: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

### **ACCOUNT 2530.1 ‘PATENTS: ELECTRICITY REGULATED ACTIVITY’**

*No changes for this account and its sub-accounts*

### **ACCOUNT 2530.2 ‘PATENTS: GAS REGULATED ACTIVITY’**

The Account 2530.2 ‘Patents: Gas Regulated Activity’ shall include the financial information of the cost of the patents acquired for gas regulated activity.

The Account 2530.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2530.21 ‘Patents, Gas Regulated Activity: [Reserve]’,

Account 2530.22 ‘Patents, Gas Regulated Activity: Transmission / Transportation’,

Account 2530.23 ‘Patents, Gas Regulated Activity: Distribution’,

Account 2530.24 ‘Patents, Gas Regulated Activity: Supply’,

Account 2530.25 ‘Patents, Gas Regulated Activity: Storage’,

Account 2530.29 ‘Patents, Gas Regulated Activity: Other’.

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

### **ACCOUNT 2530.21 ‘PATENTS, GAS REGULATED ACTIVITY: [RESERVE]’**

The Account 2530.21 ‘Patents, Gas Regulated Activity: [Reserve]’ shall include the financial information of the cost of the patents acquired 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 2530.22 ‘PATENTS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION’**

The Account 2530.22 ‘Patents, Gas Regulated Activity: Transmission / Transportation’ shall include the financial information of the cost of the patents acquired for gas regulated activity of transmission / transportation.

[Standard Transactions]

### **ACCOUNT 2530.23 ‘PATENTS, GAS REGULATED ACTIVITY: DISTRIBUTION’**

The Account 2530.23 ‘Patents, Gas Regulated Activity: Distribution’ shall include the financial information of the cost of the patents acquired for gas regulated activity of distribution network.

[Standard Transactions]

### **ACCOUNT 2530.24 ‘PATENTS, GAS REGULATED ACTIVITY: SUPPLY’**

The Account 2530.24 ‘Patents, Gas Regulated Activity: Supply’ shall include the financial information of the cost of the patents acquired for gas regulated activity of distribution supply.

[Standard Transactions]

## **ACCOUNT 2530.25 'PATENTS, GAS REGULATED ACTIVITY: STORAGE'**

The Account 2530.25 'Patents, Gas Regulated Activity: Storage' shall include the financial information of the cost of the patents acquired for gas regulated activity of gas storage.

[Standard Transactions]

## **ACCOUNT 2530.29 'PATENTS, GAS REGULATED ACTIVITY: OTHER'**

The Account 2530.29 'Patents, Gas Regulated Activity: Other' shall include the financial information of the cost of the patents acquired for other than stated above gas regulated activity.

[Standard Transactions]

## **ACCOUNT 2530.9 'PATENTS: NON-REGULATED ACTIVITY'**

*No changes*

## **ACCOUNT 2540 'GOODWILL'**

ანგარიში 2540 “გუდვილი” მოიცავს ფინანსურ ინფორმაციას გუდვილის ღირებულების შესახებ.

ანგარიში 2540 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2540.1 “გუდვილი: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

[Account 2540.2 'Goodwill: Gas Regulated Activity'](#),

ანგარიში 2540.9 “გუდვილი: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

## **ACCOUNT 2540.1 'GOODWILL: ELECTRICITY REGULATED ACTIVITY'**

*No changes for this account and its sub-accounts*

## **ACCOUNT 2540.2 'GOODWILL: GAS REGULATED ACTIVITY'**

The Account 2540.2 'Goodwill: Gas Regulated Activity' shall include the financial information of the cost of the goodwill acquired for gas regulated activity.

The Account 2540.2 is the aggregating account. It aggregates the financial information of following subaccounts:

[Account 2540.21 'Goodwill, Gas Regulated Activity: \[Reserve\]'](#),

[Account 2540.22 'Goodwill, Gas Regulated Activity: Transmission / transportation'](#),

[Account 2540.23 'Goodwill, Gas Regulated Activity: Distribution'](#),

[Account 2540.24 'Goodwill, Gas Regulated Activity: Supply'](#),

[Account 2540.25 'Goodwill, Gas Regulated Activity: Storage'](#),

[Account 2540.29 'Goodwill, Gas Regulated Activity: Other'](#).

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

## **ACCOUNT 2540.21 'GOODWILL, GAS REGULATED ACTIVITY: [RESERVE]'**

The Account 2540.21 'Goodwill, Gas Regulated Activity: [Reserve]' shall include the financial information of the cost of the goodwill acquired 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 2540.22 ‘GOODWILL, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION’**

The Account 2540.22 ‘Goodwill, Gas Regulated Activity: Transmission / Transportation’ shall include the financial information of the cost of the goodwill acquired for gas regulated activity of transmission / transportation.

[Standard Transactions]

## **ACCOUNT 2540.23 ‘GOODWILL, GAS REGULATED ACTIVITY: DISTRIBUTION’**

The Account 2540.23 ‘Goodwill, Gas Regulated Activity: Distribution’ shall include the financial information of the cost of the goodwill acquired for gas regulated activity of distribution network.

[Standard Transactions]

## **ACCOUNT 2540.24 ‘GOODWILL, GAS REGULATED ACTIVITY: SUPPLY’**

The Account 2540.24 ‘Goodwill, Gas Regulated Activity: Supply’ shall include the financial information of the cost of the goodwill acquired for gas regulated activity of distribution supply.

[Standard Transactions]

## **ACCOUNT 2540.25 ‘GOODWILL, GAS REGULATED ACTIVITY: STORAGE’**

The Account 2540.25 ‘Goodwill, Gas Regulated Activity: Storage’ shall include the financial information of the cost of the goodwill acquired for gas regulated activity of gas storage.

[Standard Transactions]

## **ACCOUNT 2540.29 ‘GOODWILL, GAS REGULATED ACTIVITY: OTHER’**

The Account 2540.29 ‘Goodwill, Gas Regulated Activity: Other’ shall include the financial information of the cost of the goodwill acquired for other than stated above gas regulated activity.

[Standard Transactions]

## **ACCOUNT 2540.9 ‘GOODWILL: NON-REGULATED ACTIVITY’**

*No changes*

## **ACCOUNT 2590 ‘OTHER INTANGIBLE ASSETS’**

ანგარიში 2590 “სხვა არამატერიალური აქტივები” მოიცავს ფინანსურ ინფორმაციას ზემოთხსენებული არამატერიალური აქტივების გარდა სხვა არამატერიალური აქტივების ღირებულების შესახებ.

ანგარიში 2590 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2590.1 “სხვა არამატერიალური აქტივები: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

Account 2590.2 ‘Other Intangible Assets: Gas Regulated Activity’,

ანგარიში 2590.9 “სხვა არამატერიალური აქტივები: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

## **ACCOUNT 2590.1 ‘OTHER INTANGIBLE ASSETS: ELECTRICITY REGULATED ACTIVITY’**

*No changes for this account and its sub-accounts*



## **ACCOUNT 2590.2 'OTHER INTANGIBLE ASSETS: GAS REGULATED ACTIVITY'**

The Account 2590.2 'Other Intangible Assets: Gas Regulated Activity' shall include the financial information of the cost of other than stated above intangible assets acquired for gas regulated activity.

The Account 2590.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2590.21 'Other Intangible Assets, Gas Regulated Activity: [Reserve]',

Account 2590.22 'Other Intangible Assets, Gas Regulated Activity: Transmission / Transportation',

Account 2590.23 'Other Intangible Assets, Gas Regulated Activity: Distribution',

Account 2590.24 'Other Intangible Assets, Gas Regulated Activity: Supply',

Account 2590.25 'Other Intangible Assets, Gas Regulated Activity: Storage',

Account 2590.29 'Other Intangible Assets, Gas Regulated Activity: Other'.

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

### **ACCOUNT 2590.21 'OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: [RESERVE]'**

The Account 2590.21 'Other Intangible Assets, Gas Regulated Activity: [Reserve]' shall include the financial information of the cost of other than stated above intangible assets acquired for a gas regulated activity

[Standard Transactions]

### **ACCOUNT 2590.22 'OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'**

The Account 2590.22 'Other Intangible Assets, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of the cost of other than stated above intangible assets acquired for gas regulated activity of transmission / transportation.

[Standard Transactions]

### **ACCOUNT 2590.23 'OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: DISTRIBUTION'**

The Account 2590.23 'Other Intangible Assets, Gas Regulated Activity: Distribution' shall include the financial information of the cost of other than stated above intangible assets acquired for gas regulated activity of distribution network.

[Standard Transactions]

### **ACCOUNT 2590.24 'OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: SUPPLY'**

The Account 2590.24 'Other Intangible Assets, Gas Regulated Activity: Supply' shall include the financial information of the cost of other than stated above intangible assets acquired for gas regulated activity of distribution supply.

[Standard Transactions]

### **ACCOUNT 2590.25 'OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: STORAGE'**

The Account 2590.25 'Other Intangible Assets, Gas Regulated Activity: Storage' shall include the financial information of the cost of other than stated above intangible assets acquired for gas regulated activity of gas storage.

[Standard Transactions]

## **ACCOUNT 2590.29 'OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: OTHER'**

The Account 2590.29 'Other Intangible Assets: Gas Regulated Activity' shall include the financial information of the cost of other than stated above intangible assets acquired for other than stated above gas regulated activity.

[Standard Transactions]

## **ACCOUNT 2590.9 'OTHER INTANGIBLE ASSETS: NON-REGULATED ACTIVITY'**

*No changes*

## **ACCOUNT 2600 'ACCUMULATED AMORTIZATION OF INTANGIBLE ASSETS'**

*No changes*

## **ACCOUNT 2610 'ACCUMULATED AMORTIZATION – LICENSE'**

ანგარიში 2610 “აკუმულირებული ამორტიზაცია / ლიცენზიები” მოიცავს ფინანსურ ინფორმაციას ლიცენზიების აკუმულირებული ამორტიზაციის შესახებ.

ანგარიში 2610 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2610.1 “აკუმულირებული ამორტიზაცია / ლიცენზიები: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

**Account 2610.2 'Accumulated Amortization of Licenses: Gas Regulated Activity',**

ანგარიში 2610.9 “აკუმულირებული ამორტიზაცია / ლიცენზიები: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

## **ACCOUNT 2610.1 'ACCUMULATED AMORTIZATION OF LICENSES: ELECTRICITY REGULATED ACTIVITY'**

*No changes for this account and its sub-accounts*

## **ACCOUNT 2610.2 'ACCUMULATED AMORTIZATION OF LICENSES: GAS REGULATED ACTIVITY'**

The Account 2610.2 'Accumulated Amortization of Licenses: Gas Regulated Activity' shall include the financial information of the accumulated amortization of the licenses acquired for gas regulated activity.

The Account 2610.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2610.21 'Accumulated Amortization of Licenses, Gas Regulated Activity: [Reserve]',

Account 2610.22 'Accumulated Amortization of Licenses, Gas Regulated Activity: Transmission / Transportation',

Account 2610.23 'Accumulated Amortization of Licenses, Gas Regulated Activity: Distribution',

Account 2610.24 'Accumulated Amortization of Licenses, Gas Regulated Activity: Supply',

Account 2610.25 'Accumulated Amortization of Licenses, Gas Regulated Activity: Generation',

Account 2610.29 'Accumulated Amortization of Licenses, Gas Regulated Activity: Other'.

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

**ACCOUNT 2610.21 ‘ACCUMULATED AMORTIZATION OF LICENSES, GAS REGULATED ACTIVITY: [RESERVE]’**

The Account 2610.21 ‘Accumulated Amortization of Licenses, Gas Regulated Activity: [Reserve]’ shall include the financial information of the accumulated amortization of the licenses acquired 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 2610.22 ‘ACCUMULATED AMORTIZATION OF LICENSES, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION’**

The Account 2610.22 ‘Accumulated Amortization of Licenses, Gas Regulated Activity: Transmission / Transportation’ shall include the financial information of the accumulated amortization of the licenses acquired for gas regulated activity of transmission / transportation.

[Standard Transactions]

**ACCOUNT 2610.23 ‘ACCUMULATED AMORTIZATION OF LICENSES, GAS REGULATED ACTIVITY: DISTRIBUTION’**

The Account 2610.23 ‘Accumulated Amortization of Licenses, Gas Regulated Activity: Distribution’ shall include the financial information of the accumulated amortization of the licenses acquired for gas regulated activity of distribution network.

[Standard Transactions]

**ACCOUNT 2610.24 ‘ACCUMULATED AMORTIZATION OF LICENSES, GAS REGULATED ACTIVITY: SUPPLY’**

The Account 2610.24 ‘Accumulated Amortization of Licenses: Gas Regulated

Activity, Supply’ shall include the financial information of the accumulated amortization of the licenses acquired for gas regulated activity of distribution supply.

[Standard Transactions]

**ACCOUNT 2610.25 ‘ACCUMULATED AMORTIZATION OF LICENSES, GAS REGULATED ACTIVITY: STORAGE’**

The Account 2610.25 ‘Accumulated Amortization of Licenses, Gas Regulated Activity: Generation’ shall include the financial information of the accumulated amortization of the licenses acquired for gas regulated activity of gas storage.

[Standard Transactions]

**ACCOUNT 2610.29 ‘ACCUMULATED AMORTIZATION OF LICENSES, GAS REGULATED ACTIVITY: OTHER’**

The Account 2610.29 ‘Accumulated Amortization of Licenses, Gas Regulated Activity: Other’ shall include the financial information of the accumulated amortization of the licenses acquired for other than stated above gas regulated activity.

[Standard Transactions]

**ACCOUNT 2610.9 ‘ACCUMULATED AMORTIZATION OF LICENSES: NON-REGULATED ACTIVITY’**

*No changes*

**ACCOUNT 2620 ‘ACCUMULATED AMORTIZATION – FRANCHISE’**

ანგარიში 2620 “აკუმულირებული ამორტიზაცია/ფრანჩიზი” მოიცავს ფინანსურ ინფორმაციას ფრანჩიზის აკუმულირებული ამორტიზაციის შესახებ.

ანგარიში 2620 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2620.1 “აკუმულირებული ამორტიზაცია/ფრანჩიზი: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

**Account 2620.2 ‘Accumulated Amortization of Franchise: Gas Regulated Activity’,**

ანგარიში 2620.9 “აკუმულირებული ამორტიზაცია/ფრანჩიზი: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

## **ACCOUNT 2620.1 ‘ACCUMULATED AMORTIZATION OF FRANCHISE: ELECTRICITY REGULATED ACTIVITY’**

*No changes for this account and its sub-accounts*

## **ACCOUNT 2620.2 ‘ACCUMULATED AMORTIZATION OF FRANCHISE: GAS REGULATED ACTIVITY’**

The Account 2620.2 ‘Accumulated Amortization of Franchise: Gas Regulated Activity’ shall include the financial information of the accumulated amortization of the franchise acquired for gas regulated activity.

The Account 2620.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2620.21 ‘Accumulated Amortization of Franchise, Gas Regulated Activity: [Reserve]’,

Account 2620.22 ‘Accumulated Amortization of Franchise, Gas Regulated Activity: Transmission / Transportation’,

Account 2620.23 ‘Accumulated Amortization of Franchise, Gas Regulated Activity: Distribution’,

Account 2620.24 ‘Accumulated Amortization of Franchise, Gas Regulated Activity: Supply’,

Account 2620.25 ‘Accumulated Amortization of Franchise, Gas Regulated Activity: Storage’,

Account 2620.29 ‘Accumulated Amortization of Franchise, Gas Regulated Activity: Other’.

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

## **ACCOUNT 2620.21 ‘ACCUMULATED AMORTIZATION OF FRANCHISE, GAS REGULATED ACTIVITY: [RESERVE]’**

The Account 2620.21 ‘Accumulated Amortization of Franchise, Gas Regulated Activity: [Reserve]’ shall include the financial information of the accumulated amortization of the franchise acquired 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 2620.22 ‘ACCUMULATED AMORTIZATION OF FRANCHISE, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION’**

The Account 2620.22 ‘Accumulated Amortization of Franchise, Gas Regulated Activity: Transmission / Transportation’ shall include the financial information of the accumulated amortization of the franchise acquired for gas regulated activity of transmission / transportation.

[Standard Transactions]

## **ACCOUNT 2620.23 ‘ACCUMULATED AMORTIZATION OF FRANCHISE, GAS REGULATED ACTIVITY: DISTRIBUTION’**

The Account 2620.23 ‘Accumulated Amortization of Franchise: Gas Regulated

Activity, Network’ shall include the financial information of the accumulated amortization of the franchise acquired for gas regulated activity of distribution network.

[Standard Transactions]

#### **ACCOUNT 2620.24 ‘ACCUMULATED AMORTIZATION OF FRANCHISE, GAS REGULATED ACTIVITY: SUPPLY’**

The Account 2620.24 ‘Accumulated Amortization of Franchise, Gas Regulated Activity: Supply’ shall include the financial information of the accumulated amortization of the franchise acquired for gas regulated activity of distribution supply.

[Standard Transactions]

#### **ACCOUNT 2620.25 ‘ACCUMULATED AMORTIZATION OF FRANCHISE, GAS REGULATED ACTIVITY: STORAGE’**

The Account 2620.25 ‘Accumulated Amortization of Franchise, Gas Regulated Activity: Storage’ shall include the financial information of the accumulated amortization of the franchise acquired for gas regulated activity of gas storage.

[Standard Transactions]

#### **ACCOUNT 2620.29 ‘ACCUMULATED AMORTIZATION OF FRANCHISE, GAS REGULATED ACTIVITY: OTHER’**

The Account 2620.29 ‘Accumulated Amortization of Franchise, Gas Regulated Activity: Other’ shall include the financial information of the accumulated amortization of the franchise acquired for other than stated above gas regulated activity.

[Standard Transactions]

#### **ACCOUNT 2620.9 ‘ACCUMULATED AMORTIZATION OF FRANCHISE: NON-REGULATED ACTIVITY’**

*No changes*

#### **ACCOUNT 2630 ‘ACCUMULATED AMORTIZATION – PATENTS’**

ანგარიში 2630 “აკუმულირებული ამორტიზაცია/პატენტები” მოიცავს ფინანსურ ინფორმაციას პატენტების აკუმულირებული ამორტიზაციის შესახებ.

ანგარიში 2630 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 2630.1 “აკუმულირებული ამორტიზაცია/პატენტები, რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

**Account 2630.2 ‘Accumulated Amortization of Patents: Gas Regulated Activity’,**

ანგარიში 2630.9 “აკუმულირებული ამორტიზაცია/პატენტები, არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

#### **ACCOUNT 2630.1 ‘ACCUMULATED AMORTIZATION OF PATENTS: ELECTRICITY REGULATED ACTIVITY’**

*No changes for this account and its sub-accounts*

## **ACCOUNT 2630.2 'ACCUMULATED AMORTIZATION OF PATENTS: GAS REGULATED ACTIVITY'**

The Account 2630.2 'Accumulated Amortization of Patents: Gas Regulated Activity' shall include the financial information of the accumulated amortization of the patents acquired for gas regulated activity.

The Account 2630.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2630.21 'Accumulated Amortization of Patents, Gas Regulated Activity: [Reserve]',

Account 2630.22 'Accumulated Amortization of Patents, Gas Regulated Activity: Transmission / Transportation',

Account 2630.23 'Accumulated Amortization of Patents, Gas Regulated Activity: Distribution',

Account 2630.24 'Accumulated Amortization of Patents, Gas Regulated Activity: Supply',

Account 2630.25 'Accumulated Amortization of Patents, Gas Regulated Activity: Storage',

Account 2630.29 'Accumulated Amortization of Patents, Gas Regulated Activity: Other'.

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

## **ACCOUNT 2630.21 'ACCUMULATED AMORTIZATION OF PATENTS, GAS REGULATED ACTIVITY: [RESERVE]'**

The Account 2630.21 'Accumulated Amortization of Patents, Gas Regulated Activity: [Reserve]' shall include the financial information of the accumulated amortization of the patents acquired 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 2630.22 'ACCUMULATED AMORTIZATION OF PATENTS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'**

The Account 2630.22 'Accumulated Amortization of Patents, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of the accumulated amortization of the patents acquired for gas regulated activity of transmission / transportation.

[Standard Transactions]

## **ACCOUNT 2630.23 'ACCUMULATED AMORTIZATION OF PATENTS, GAS REGULATED ACTIVITY: DISTRIBUTION'**

The Account 2630.23 'Accumulated Amortization of Patents, Gas Regulated Activity: Distribution' shall include the financial information of the accumulated amortization of the patents acquired for gas regulated activity of distribution network.

[Standard Transactions]

## **ACCOUNT 2630.24 'ACCUMULATED AMORTIZATION OF PATENTS, GAS REGULATED ACTIVITY: SUPPLY'**

The Account 2630.24 'Accumulated Amortization of Patents, Gas Regulated Activity: Supply' shall include the financial information of the accumulated amortization of the patents acquired for gas regulated activity of distribution supply.

[Standard Transactions]

## **ACCOUNT 2630.25 'ACCUMULATED AMORTIZATION OF PATENTS, GAS REGULATED ACTIVITY: STORAGE'**

The Account 2630.24 'Accumulated Amortization of Patents, Gas Regulated Activity: Storage' shall include the financial information of the accumulated amortization of the patents acquired for gas regulated activity of gas storage.



[Standard Transactions]

### **ACCOUNT 2630.29 'ACCUMULATED AMORTIZATION OF PATENTS, GAS REGULATED ACTIVITY: OTHER'**

The Account 2630.29 'Accumulated Amortization of Patents, Gas Regulated Activity: Other' shall include the financial information of the accumulated amortization of the patents acquired for other than stated above gas regulated activity.

[Standard Transactions]

### **ACCOUNT 2630.9 'ACCUMULATED AMORTIZATION OF PATENTS: NON-REGULATED ACTIVITY'**

*No changes*

### **ACCOUNT 2640 'ACCUMULATED AMORTIZATION – GOODWILL'**

### **ACCOUNT 2690 'ACCUMULATED AMORTIZATION - OTHER INTANGIBLE ASSETS'**

ანგარიში 2690 “აკუმულირებული ამორტიზაცია / სხვა არამატერიალური აქტივები” მოიცავს ფინანსურ ინფორმაციას ზემოთხსენებული არამატერიალური აქტივების გარდა, სხვა არამატერიალური აქტივების აკუმულირებული ამორტიზაციის შესახებ.

ანგარიში 2690 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ.:

ანგარიში 2690.1 “აკუმულირებული ამორტიზაცია / სხვა არამატერიალური აქტივები: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”,

**Account 2690.2 'Accumulated Amortization of Other Intangible Assets: Gas Regulated Activity',**

ანგარიში 2690.9 “აკუმულირებული ამორტიზაცია / სხვა არამატერიალური აქტივები: არარეგულირებადი საქმიანობა”.

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

### **ACCOUNT 2690.1 'ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS: ELECTRICITY REGULATED ACTIVITY'**

*No changes for this account and its sub-accounts*

### **ACCOUNT 2690.2 'ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS: GAS REGULATED ACTIVITY'**

The Account 2690.2 'Accumulated Amortization of Other Intangible Assets: Gas Regulated Activity' shall include the financial information of the accumulated amortization of other than stated above intangible assets acquired for gas regulated activity.

The Account 2690.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2690.21 'Accumulated Amortization of Other Intangible Assets, Gas Regulated Activity: [Reserve]',

Account 2690.22 'Accumulated Amortization of Other Intangible Assets, Gas Regulated Activity: Transmission / Transportation',

Account 2690.23 'Accumulated Amortization of Other Intangible Assets, Gas Regulated Activity: Distribution',

Account 2690.24 'Accumulated Amortization of Other Intangible Assets: Gas Regulated Activity, Supply',

Account 2690.25 'Accumulated Amortization of Other Intangible Assets, Gas Regulated Activity: Storage',

Account 2690.29 'Accumulated Amortization of Other Intangible Assets, Gas Regulated Activity: Other'.

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

**ACCOUNT 2690.21 'ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: [RESERVE]'**

The Account 2690.21 'Accumulated Amortization of Other Intangible Assets, Gas Regulated Activity: [Reserve]' shall include the financial information of the accumulated amortization of other than stated above intangible assets acquired 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 2690.22 'ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'**

The Account 2690.22 'Accumulated Amortization of Other Intangible Assets, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of the accumulated amortization of other than stated above intangible assets acquired for gas regulated activity of transmission / transportation.

[Standard Transactions]

**ACCOUNT 2690.23 'ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: DISTRIBUTION'**

The Account 2690.23 'Accumulated Amortization of Other Intangible Assets, Gas Regulated Activity: Distribution' shall include the financial information of the accumulated amortization of other than stated above intangible assets acquired for gas regulated activity of distribution network.

[Standard Transactions]

**ACCOUNT 2690.24 'ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: SUPPLY'**

The Account 2690.24 'Accumulated Amortization of Other Intangible Assets, Gas Regulated Activity: Supply' shall include the financial information of the accumulated amortization of other than stated above intangible assets acquired for gas regulated activity of distribution supply.

[Standard Transactions]

**ACCOUNT 2690.25 'ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: STORAGE'**

The Account 2690.25 'Accumulated Amortization of Other Intangible Assets, Gas Regulated Activity: Storage' shall include the financial information of the accumulated amortization of other than stated above intangible assets acquired for gas regulated activity of gas storage.

[Standard Transactions]

**ACCOUNT 2690.29 'ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS, GAS REGULATED ACTIVITY: OTHER'**

The Account 2690.29 'Accumulated Amortization of Other Intangible Assets: Gas Regulated Activity' shall include the financial information of the accumulated amortization of other than stated above intangible assets acquired for other than stated above gas regulated activity.

[Standard Transactions]



**ACCOUNT 2690.9 'ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS: NON-REGULATED ACTIVITY'**

*No changes*

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