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UNIFORM SYSTEM OF ACCOUNTING

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

ACCOUNTS 3000-6999

USAID ENERGY PROGRAM

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
GNERC	Georgian National Energy and Water Supply Regulatory Commission
HIPP	Hydropower Investment Promotion Program
HPEP	Hydro Power and Energy Planning
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 (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 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 3000 – 6999.

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 3000 –6999

3000 – 3999

No changes for this account and its sub-accounts

4000 – 4999

4000	გრძელვადიანი ვალდებულებები
4100	გრძელვადიანი სასესხო ვალდებულებები
4110	გასანადღებელი ობლიგაციები
4120	გასანადღებელი თამასუქები
4130	ვალდებულებები ფინანსურ იჯარაზე
4130.1	LEASE LIABILITY: ELECTRICITY REGULATED ACTIVITY
4130.11	LEASE LIABILITY, ELECTRICITY REGULATED ACTIVITY: DISPATCH
4130.12	LEASE LIABILITY, ELECTRICITY REGULATED ACTIVITY: TRANSMISSION
4130.13	LEASE LIABILITY, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (NETWORK)
4130.14	LEASE LIABILITY, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (SUPPLY)
4130.15	LEASE LIABILITY, ELECTRICITY REGULATED ACTIVITY: GENERATION
4130.19	LEASE LIABILITY, ELECTRICITY REGULATED ACTIVITY: OTHER
4130.2	LEASE LIABILITY: GAS REGULATED ACTIVITY
4130.21	LEASE LIABILITY, GAS REGULATED ACTIVITY: [RESERVE]
4130.22	LEASE LIABILITY, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
4130.23	LEASE LIABILITY, GAS REGULATED ACTIVITY: DISTRIBUTION
4130.24	LEASE LIABILITY, GAS REGULATED ACTIVITY: SUPPLY
4130.25	LEASE LIABILITY, GAS REGULATED ACTIVITY: STORAGE
4130.29	LEASE LIABILITY, GAS REGULATED ACTIVITY: OTHER
4130.9	LEASE LIABILITY: NON-REGULATED ACTIVITY
4140	გრძელვადიანი სესხები
4190	სხვა გრძელვადიანი სასესხო ვალდებულებები
4200	გადავადებული გადასახადები და სხვა გრძელვადიანი ვალდებულებები
4210	გადავადებული მოგების გადასახადი
4220	სხვა გრძელვადიანი ვალდებულებები
4300	ანარიცხები
4310	საპენსიო უზრუნველყოფის ანარიცხები
4320	სხვა ანარიცხები
4400	გადავადებული შემოსავალი
4410	გადავადებული შემოსავალი

5000 – 5999

No changes for this account and its sub-accounts

6000 – 6999

6000	საოპერაციო შემოსავალი
6100	საოპერაციო შემოსავლები
6100.1	შემოსავალი: რეგულირებადი საქმიანობა
6100.11	შემოსავალი: რეგულირებადი საქმიანობა, დისპეტჩერიზაცია
6100.111	ტარიფის ტიპი 1 (თეთრი/კვტ.სთ)
6100.1111	შემოსავალი
6100.1112	კორექტირება
6100.12	შემოსავალი: რეგულირებადი საქმიანობა, გადაცემა
6100.121	ტარიფის ტიპი 1 (თეთრი/კვტ.სთ)

6100.1211	შემოსავალი
6100.1212	კორექტირება
6100.13	შემოსავალი: რეგულირებადი საქმიანობა, განაწილება (ქსელი)
6100.131	ტარიფის ტიპი 1 (თეთრი/კვტ.სთ)
6100.1311	შემოსავალი
6100.1312	კორექტირება
6100.139	მიერთების საფასური
6100.1391	INCOME, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK), CONNECTION FEE: STANDARD
6100.13911	INCOME, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK), CONNECTION FEE, STANDARD: REVENUE
6100.13912	INCOME, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK), CONNECTION FEE, STANDARD: ADJUSTMENT
6100.1392	INCOME, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK), CONNECTION FEE: NON-STANDARD
6100.13921	INCOME, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK), CONNECTION FEE, NON-STANDARD: REVENUE
6100.13922	INCOME, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK), CONNECTION FEE, NON-STANDARD: ADJUSTMENT
6100.1391	შემოსავალი
6100.1392	კორექტირება
6100.14	შემოსავალი: რეგულირებადი საქმიანობა, განაწილება (მიწოდება)
6100.141	ტარიფის ტიპი 1 (თეთრი/კვტ.სთ)
6100.1411	შემოსავალი
6100.1412	კორექტირება
6100.15	შემოსავალი: რეგულირებადი საქმიანობა, გენერაცია
6100.151	ტარიფის ტიპი 1 (თეთრი/კვტ.სთ)
6100.1511	შემოსავალი
6100.1512	კორექტირება
6100.19	შემოსავალი: რეგულირებადი საქმიანობა, სხვა
6100.2	INCOME: GAS REGULATED ACTIVITY
6100.21	INCOME, GAS REGULATED ACTIVITY: [RESERVE]
6100.22	INCOME, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
6100.221	INCOME, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TARIFF TIPE 1
6100.2211	INCOME, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TIPE 1: REVENUE
6100.2212	INCOME, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, TARIFF TIPE 1: ADJUSTMENT
6100.229	INCOME, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: CONNECTION FEE
6100.2291	INCOME, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, CONNECTION FEE: STANDARD
6100.22911	INCOME, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, CONNECTION FEE, STANDARD: REVENUE
6100.22912	INCOME, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, CONNECTION FEE, STANDARD: ADJUSTMENT
6100.2292	INCOME, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, CONNECTION FEE: NON-STANDARD
6100.22921	INCOME, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, CONNECTION FEE, NON-STANDARD: REVENUE
6100.22922	INCOME, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, CONNECTION FEE, NON-STANDARD: ADJUSTMENT
6100.23	INCOME, GAS REGULATED ACTIVITY: DISTRIBUTION
6100.231	INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION: TARIFF TIPE 1
6100.2311	INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TIPE 1: REVENUE
6100.2312	INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION, TARIFF TIPE 1:

	ADJUSTMENT
6100.239	INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION: CONNECTION FEE
6100.2391	INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION FEE: STANDARD
6100.23911	INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION FEE, STANDARD: REVENUE
6100.23912	INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION FEE, STANDARD: ADJUSTMENT
6100.2392	INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION FEE: NON-STANDARD
6100.23921	INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION FEE, NON-STANDARD: REVENUE
6100.23922	INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION FEE, NON-STANDARD: ADJUSTMENT
6100.24	INCOME, GAS REGULATED ACTIVITY: SUPPLY
6100.241	INCOME, GAS REGULATED ACTIVITY, SUPPLY: TARIFF TIPE 1
6100.2411	INCOME, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TIPE 1: REVENUE
6100.2412	INCOME, GAS REGULATED ACTIVITY, SUPPLY, TARIFF TIPE 1: ADJUSTMENT
6100.25	INCOME, GAS REGULATED ACTIVITY: STORAGE
6100.251	INCOME, GAS REGULATED ACTIVITY, STORAGE: TARIFF TIPE 1
6100.2511	INCOME, GAS REGULATED ACTIVITY, STORAGE, TARIFF TIPE 1: REVENUE
6100.2512	INCOME, GAS REGULATED ACTIVITY, STORAGE, TARIFF TIPE 1: ADJUSTMENT
6100.29	INCOME, GAS REGULATED ACTIVITY: OTHER
6100.9	შემოსავალი: არარეგულირებადი საქმიანობა
6110	შემოსავალი რეალიზაციიდან
6120	გაყიდული საქონლის დაბრუნება და ფასდათმობა
6190	სხვა საოპერაციო შემოსავლები

2.0 INSTRUCTIONS ON APPLICATION OF REGULATORY CHART OF ACCOUNT, ACCOUNTS 3000 –6999

ACCOUNT 3000 ‘CURRENT LIABILITIES’

No changes for this account and its sub-accounts

ACCOUNT 4000 ‘LONG-TERM LIABILITIES’

No changes

ACCOUNT 4100 ‘LONG-TERM DEBT’

No changes

ACCOUNT 4110 ‘BONDS PAYABLE’

No changes

ACCOUNT 4120 ‘NOTES PAYABLE’

No changes

ACCOUNT 4130 ‘OBLIGATIONS UNDER FINANCE LEASES’

The Account 4130 ‘Obligations under finance leases’ shall include the financial information of the portion not due within one year, of the obligations recorded for the amounts applicable to leased property recorded as assets in Property Plant and Equipment (PPE) and/or intangible assets accounts. IAS 17 gives guidance on recognition & measurement criteria for financial lease. [Standard Transactions]

ანგარიში 4130 “ვალდებულებები ფინანსურ იჯარაზე” მოიცავს ფინანსურ ინფორმაციას იმ ნაწილის შესახებ, რომელიც არ ექვემდებარება ერთი წლის განმავლობაში ანაზღაურებას, ასევე იმ ვალდებულებების შესახებ, რომელიც მიეწერება იჯარით აღებულ ქონებას და აღრიცხულია, როგორც ძირითადი საშუალებების აქტივების ან/და არამატერიალური აქტივების ანგარიშებზე. ~~ბასს 17 იძლევა მიითითებს ფინანსური იჯარის აღიარებისა და შეფასების კრიტერიუმების შესახებ.~~

The Account 4130 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 4130.1 ‘Lease Liability: Electricity Regulated Activity’,

Account 4130.2 ‘Lease Liability: Gas Regulated Activity’,

Account 4100.9 ‘Lease Liability: Non-Regulated Activity’.

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

ACCOUNT 4130.1 ‘LEASE LIABILITY: ELECTRICITY REGULATED ACTIVITY’

The Account 4130.1 ‘Lease Liability: Electricity Regulated Activity’ is to embody the financial information on the gas regulated activity operating income.

The Account 4130.1 ‘Lease Liability: Electricity Regulated Activity’ is the aggregating account. It aggregates the financial information of following subaccounts:

Account 4130.11 ‘Lease Liability, Electricity Regulated Activity: Dispatch’,

Account 4130.12 ‘Lease Liability, Electricity Regulated Activity: Transmission’,

Account 4130.13 ‘Lease Liability, Electricity Regulated Activity: Distribution (Network)’.

Account 4130.14 'Lease Liability, Electricity Regulated Activity: Distribution (Supply)',

Account 4130.15 'Lease Liability, Electricity Regulated Activity: Generation',

Account 4130.19 'Lease Liability, Electricity Regulated Activity: Other'.

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

ACCOUNT 4130.11 'LEASE LIABILITY, ELECTRICITY REGULATED ACTIVITY: DISPATCH'

The Account 4130.11 'Lease Liability, Electricity Regulated Activity: Dispatch' is to embody the financial information on the lease liability from the electricity regulated ordinary operating activity of dispatch.

[Standard Transactions]

ACCOUNT 4130.12 'LEASE LIABILITY, ELECTRICITY REGULATED ACTIVITY: TRANSMISSION'

The Account 4130.12 'Lease Liability, Electricity Regulated Activity: Transmission' is to embody the financial information on the lease liability from the electricity regulated ordinary operating activity of Transmission.

[Standard Transactions]

ACCOUNT 4130.13 'LEASE LIABILITY, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (NETWORK)'

The Account 4130.13 'Lease Liability, Electricity Regulated Activity: Distribution (Network)' is to embody the financial information on the lease liability from the electricity regulated ordinary operating activity of distribution network.

[Standard Transactions]

ACCOUNT 4130.14 'LEASE LIABILITY, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (SUPPLY)'

The Account 4130.14 'Lease Liability, Electricity Regulated Activity: Distribution (Supply)' is to embody the financial information on the lease liability from the electricity regulated ordinary operating activity of distribution supply.

[Standard Transactions]

ACCOUNT 4130.15 'LEASE LIABILITY, ELECTRICITY REGULATED ACTIVITY: GENERATION'

The Account 4130.15 'Lease Liability, Electricity Regulated Activity: Generation' is to embody the financial information on the lease liability from the electricity regulated ordinary operating activity of generation.

[Standard Transactions]

ACCOUNT 4130.19 'LEASE LIABILITY, ELECTRICITY REGULATED ACTIVITY: OTHER'

The Account 4130.19 'Lease Liability, Electricity Regulated Activity: Other' is to embody the financial information on the lease liability from other than stated above electricity regulated ordinary operating activity.

[Standard Transactions]

ACCOUNT 4130.2 'LEASE LIABILITY: GAS REGULATED ACTIVITY'

The Account 4130.2 'Lease Liability: Gas Regulated Activity' is to embody the financial information on the gas regulated activity operating Lease Liability.

The Account 4130.2 'Lease Liability: Gas Regulated Activity' is the aggregating account. It aggregates the financial information of following subaccounts:

Account 4130.21 'Lease Liability, Gas Regulated Activity: [Reserve]',

Account 4130.22 'Lease Liability, Gas Regulated Activity: Transmission / Transportation',

Account 4130.23 'Lease Liability, Gas Regulated Activity: Distribution',

Account 4130.24 'Lease Liability, Gas Regulated Activity: Supply',

Account 4130.25 'Lease Liability, Gas Regulated Activity: Storage',

Account 4130.29 'Lease Liability, Gas Regulated Activity: Other'.

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

ACCOUNT 4130.21 'LEASE LIABILITY: GAS REGULATED ACTIVITY, [RESERVE]'

The Account 4130.21 'Lease Liability, Gas Regulated Activity: [Reserve]' is to embody the financial information on the lease liability from a gas regulated ordinary operating 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 4130.22 'LEASE LIABILITY: GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION'

The Account 4130.22 'Lease Liability, Gas Regulated Activity: Transmission / Transportation' is to embody the financial information on the lease liability from the gas regulated ordinary operating activity of transmission / transportation.

[Standard Transactions]

ACCOUNT 4130.23 'LEASE LIABILITY: GAS REGULATED ACTIVITY, DISTRIBUTION'

The Account 4130.23 'Lease Liability, Gas Regulated Activity: Distribution' is to embody the financial information on the lease liability from the gas regulated ordinary operating activity of distribution network.

[Standard Transactions]

ACCOUNT 4130.24 'LEASE LIABILITY: GAS REGULATED ACTIVITY, SUPPLY'

The Account 4130.24 'Lease Liability, Gas Regulated Activity: Supply' is to embody the financial information on the lease liability from the gas regulated ordinary operating activity of distribution supply.

[Standard Transactions]

ACCOUNT 4130.25 'LEASE LIABILITY: GAS REGULATED ACTIVITY, STORAGE'

The Account 4130.25 'Lease Liability, Gas Regulated Activity: Storage' is to embody the financial information on the lease liability from the gas regulated ordinary operating activity of gas storage.

[Standard Transactions]

ACCOUNT 4130.29 'LEASE LIABILITY, GAS REGULATED ACTIVITY: OTHER'

The Account 4130.29 'Lease Liability, Gas Regulated Activity: Other' is to embody the financial information on the lease liability from other than stated above gas regulated ordinary operating activity.

[Standard Transactions]

ACCOUNT 4140 'LONG-TERM LOANS'

No changes

ACCOUNT 4190 'OTHER LONG-TERM DEBT'

No changes

ACCOUNT 4200 'DEFERRED TAXES AND OTHER LONG-TERM LIABILITIES'

No changes for this account and its sub-accounts

ACCOUNT 4300 'PROVISIONS'

No changes for this account and its sub-accounts

ACCOUNT 4400 'DEFERRED INCOME'

No changes for this account and its sub-accounts

ACCOUNT 5000 'EQUITY'

No changes for this account and its sub-accounts

ACCOUNT 6000 'OPERATING INCOME'

No changes

ACCOUNT 6100 'OPERATING INCOME'

ანგარიში 6100 "საოპერაციო შემოსავლები" მოიცავს ფინანსურ ინფორმაციას საოპერაციო შემოსავლის შესახებ.

ანგარიში 6100 "საოპერაციო შემოსავლები" არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

ანგარიში 6100.1 "შემოსავალი: რეგულირებადი ელექტროენერგეტიკული საქმიანობა",

Account 6100.2 'Income: Gas Regulated Activity',

ანგარიში 6100.9 "შემოსავალი: არარეგულირებადი საქმიანობა".

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 6100.1 'INCOME: ELECTRICITY REGULATED ACTIVITY'

No changes

ACCOUNT 6100.11 'INCOME: ELECTRICITY REGULATED ACTIVITY, DISPATCH'

No changes for this account and its sub-accounts

ACCOUNT 6100.12 'INCOME: ELECTRICITY REGULATED ACTIVITY, TRANSMISSION'

No changes for this account and its sub-accounts

ACCOUNT 6100.13 'INCOME: ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK)'

No changes

ACCOUNT 6100.131 'TARIFF TYPE 1'

No changes for this account and its sub-accounts

ACCOUNT 6100.139 ‘CONNECTION FEE’

ანგარიში 6100.139 “მიერთების საფასური” მოიცავს ფინანსურ ინფორმაციას მომხმარებლის შენატანებთან დაკავშირებული (მიერთების საფასური), განაწილების (ქსელი) რეგულირებადი საქმიანობის განხორციელების შედეგად მიღებული შემოსავლის შესახებ.

ანგარიში 6100.139 “მიერთების საფასური” არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

Account 6100.1391 ‘Income, Electricity Regulated Activity, Distribution (Network), Connection Fee: Standard’,

Account 6100.1392 ‘Income, Electricity Regulated Activity, Distribution (Network), Connection Fee: Non-Standard’,

სხვა ქვეანგარიშები დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 6100.1391 ‘INCOME, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK), CONNECTION FEE: STANDARD’

The Account 6100.1391 ‘Income, Electricity Regulated Activity, Distribution (Network), Connection Fee: Standard’ is to embody the financial information on the standard income from the electricity regulated ordinary operating activity of distribution network related to contributions from the customers (connection fee).

[Standard Transactions]

ACCOUNT 6100.1392 ‘INCOME, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK), CONNECTION FEE: NON-STANDARD’

The Account 6100.1392 ‘Income, Electricity Regulated Activity, Distribution (Network), Connection Fee: Non-Standard’ is to embody the financial information on the non-standard income from the electricity regulated ordinary operating activity of distribution network related to contributions from the customers (connection fee).

[Standard Transactions]

ACCOUNT 6100.14 ‘INCOME: ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY)’

No changes for this account and its sub-accounts

ACCOUNT 6100.15 ‘INCOME: ELECTRICITY REGULATED ACTIVITY, GENERATION’

No changes for this account and its sub-accounts

ACCOUNT 6100.19 ‘INCOME: ELECTRICITY REGULATED ACTIVITY, OTHER’

No changes

ACCOUNT 6100.2 ‘INCOME: GAS REGULATED ACTIVITY’

The Account 6100.2 ‘Income: Gas Regulated Activity’ is to embody the financial information on the gas regulated activity operating income.

The Account 6100.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 6100.21 ‘Income, Gas Regulated Activity: [Reserve]’,

Account 6100.22 ‘Income, Gas Regulated Activity: Transmission / Transportation’,

Account 6100.23 ‘Income, Gas Regulated Activity: Distribution’,

Account 6100.24 ‘Income, Gas Regulated Activity: Supply’,

Account 6100.25 'Income, Gas Regulated Activity: Storage',

Account 6100.29 'Income, Gas Regulated Activity: Other'.

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

ACCOUNT 6100.21 'INCOME, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 6100.21 'Income, Gas Regulated Activity: [Reserve]' is to embody the financial information on the income from a gas regulated ordinary operating 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 6100.22 'INCOME, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 6100.22 'Income, Gas Regulated Activity: Transmission / Transportation' is to embody the financial information on the income from the gas regulated ordinary operating activity of transmission / transportation'.

The Account 6100.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 6100.221 'Tariff Type 1',

Account 6100.222 ...

Account 6100.229 'Income, Gas Regulated Activity, Transmission / Transportation: Connection Fee'

Company shall maintain the account in accordance with "Accounting Guidance: Revenue, Costs, and Expenses".

No direct transaction with this account is allowed.

ACCOUNT 6100.221 'TARIFF TYPE 1'

The Account 6100.221 'Tariff Type 1' is to embody the financial information on the Income from the gas regulated ordinary operating activity of transmission / transportation under the regime of Tariff Type 1.

[Standard Transactions]

ACCOUNT 6100.229 'INCOME, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: CONNECTION FEE'

The Account 6100.229 'Income, Gas Regulated Activity, Transmission / Transportation: Connection Fee' is to embody the financial information on the income from the gas regulated ordinary operating activity of transmission / transportation related to contributions from the customers (connection fee).

The Account 6100.229 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 6100.2291 'Income, Gas Regulated Activity, Transmission / Transportation, Connection Fee: Standard',

Account 6100.2292 'Income, Gas Regulated Activity, Transmission / Transportation, Connection Fee: Non-Standard',

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

ACCOUNT 6100.2291 'INCOME, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION, CONNECTION FEE: STANDARD'

The Account 6100.2291 'Income, Gas Regulated Activity, Transmission / Transportation, Connection Fee: Standard' is to embody the financial information on the standard income from the gas regulated ordinary operating activity of transmission / transportation related to contributions from the customers (connection fee).

[Standard Transactions]

ACCOUNT 6100.2292 'INCOME, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION, CONNECTION FEE: NON-STANDARD'

The Account 6100.2292 'Income, Gas Regulated Activity, Transmission / Transportation, Connection Fee: Non-Standard' is to embody the financial information on the non-standard income from the gas regulated ordinary operating activity of transmission / transportation related to contributions from the customers (connection fee).

[Standard Transactions]

ACCOUNT 6100.23 'INCOME, GAS REGULATED ACTIVITY: DISTRIBUTION'

The Account 6100.23 'Income, Gas Regulated Activity: Distribution' is to embody the financial information on the income from the gas regulated ordinary operating activity of distribution network'.

The Account 6100.23 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 6100.231 'Tariff Type 1',

Account 6100.232 ...

Account 6100.239 'Connection Fee'

Company shall maintain the account in accordance with "Accounting Guidance: Revenue, Costs, and Expenses".

No direct transaction with this account is allowed.

ACCOUNT 6100.231 'TARIFF TYPE 1'

The Account 6100.231 'Tariff Type 1' is to embody the financial information on the income from the gas regulated ordinary operating activity of distribution network under the regime of Tariff Type 1.

[Standard Transactions]

ACCOUNT 6100.239 'INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION: CONNECTION FEE'

The Account 6100.239 'Income, Gas Regulated Activity, Distribution: Connection Fee' is to embody the financial information on the income from the gas regulated ordinary operating activity of distribution network related to contributions from the customers (connection fee).

The Account 6100.239 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 6100.2391 'Income, Gas Regulated Activity, Distribution, Connection Fee: Standard',

Account 6100.2392 'Income, Gas Regulated Activity, Distribution, Connection Fee: Non-Standard',

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

ACCOUNT 6100.2291 'INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION FEE: STANDARD'

The Account 6100.2291 'Income, Gas Regulated Activity, Distribution, Connection Fee: Standard' is to embody the financial information on the standard income from the gas regulated ordinary operating activity of distribution network related to contributions from the customers (connection fee).

[Standard Transactions]

ACCOUNT 6100.2292 'INCOME, GAS REGULATED ACTIVITY, DISTRIBUTION, CONNECTION FEE: NON-STANDARD'

The Account 6100.2292 'Income, Gas Regulated Activity, Distribution, Connection Fee: Non-Standard' is to embody the financial information on the non-standard income from the gas regulated ordinary operating activity of distribution network related to contributions from the customers (connection fee).

[Standard Transactions]

ACCOUNT 6100.24 'INCOME, GAS REGULATED ACTIVITY: SUPPLY'

The Account 6100.24 'Income, Gas Regulated Activity: Supply' is to embody the financial information on the income from the gas regulated ordinary operating activity of distribution supply'.

The Account 6100.24 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 6100.241 'Tariff Type 1',

Account 6100.242 ...

Company shall maintain the account in accordance with "Accounting Guidance: Revenue, Costs, and Expenses".

No direct transaction with this account is allowed.

ACCOUNT 6100.241 'TARIFF TYPE 1'

The Account 6100.241 'Tariff Type 1' is to embody the financial information on the Income from the gas regulated ordinary operating activity of distribution supply under the regime of Tariff Type 1.

[Standard Transactions]

ACCOUNT 6100.25 'INCOME, GAS REGULATED ACTIVITY: STORAGE'

The Account 6100.25 'Income, Gas Regulated Activity: Storage' is to embody the financial information on the income from the gas regulated ordinary operating activity of gas storage'.

The Account 6100.25 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 6100.251 'Tariff Type 1',

Account 6100.252 ...

Company shall maintain the account in accordance with "Accounting Guidance: Revenue, Costs, and Expenses".

No direct transaction with this account is allowed.

ACCOUNT 6100.251 'TARIFF TYPE 1'

The Account 6100.251 'Tariff Type 1' is to embody the financial information on the income from the gas regulated ordinary operating activity of gas storage under the regime of Tariff Type 1.

[Standard Transactions]

ACCOUNT 6100.29 'INCOME, GAS REGULATED ACTIVITY: OTHER'

The 6100.29 'Income, Gas Regulated Activity: Other' is to embody the financial information on the income from the gas regulated ordinary operating activity other than stated above.

[Standard Transactions]

ACCOUNT 6100.9 'INCOME: NON-REGULATED ACTIVITY'

No changes

USAID Energy Program

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