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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 8000-9999

USAID ENERGY PROGRAM

21 May 2019

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DATA

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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 Project
kV, KV	kilovolts
MPa	Megapascal Pressure Unit
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 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 7000 – 7399.

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 8000 – 9999 (NON-CURRENT ASSETS)

Accounts 8000 – 8999

8000	არასაოპერაციო შემოსავლები და ხარჯები
8100	არასაოპერაციო შემოსავლები
8110	საპროცენტო შემოსავლები
8120	დივიდენდები
8125	INCOME FROM GRANTS
8125.1	შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა
8125.11	შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, დისპეტჩერიზაცია,
8125.12	შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, გადაცემა
8125.13	შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (ქსელი)
8125.14	შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (მიწოდება)
8125.15	შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, გენერაცია
8125.19	შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, სხვა
8125.2	INCOME FROM GRANTS: GAS REGULATED ACTIVITY
8125.21	INCOME FROM GRANTS: GAS REGULATED ACTIVITY: [RESERVE]
8125.22	INCOME FROM GRANTS: GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
8125.23	INCOME FROM GRANTS: GAS REGULATED ACTIVITY: DISTRIBUTION
8125.24	INCOME FROM GRANTS: GAS REGULATED ACTIVITY: SUPPLY
8125.25	INCOME FROM GRANTS: GAS REGULATED ACTIVITY: STORAGE
8125.29	INCOME FROM GRANTS: GAS REGULATED ACTIVITY: OTHER
8125.9	INCOME FROM GRANTS: NON-REGULATED ACTIVITY
8130	არასაოპერაციო მოგება
8190	სხვა არასაოპერაციო შემოსავალი
8200	არასაოპერაციო ხარჯები
8210	საპროცენტო ხარჯები
8212	INTEREST EXPENSE: LEASE
8212.1	INTEREST EXPENSE, LEASE: ELECTRICITY REGULATED ACTIVITY
8212.11	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY: DISPATCH
8212.12	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY: TRANSMISSION
8212.121	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: 500 kV
8212.122	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: 400 kV
8212.123	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: 330 kV
8212.124	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: 220 kV
8212.125	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: 110 kV
8212.126	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: 35 kV
8212.127	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: 6/10 and below kV
8212.128	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: TECHNICAL SERVICES

8212.129	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: OTHER
8212.13	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (NETWORK)
8212.131	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK): 110 kV
8212.132	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK): 35 kV
8212.133	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK): 10 kV
8212.134	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK): 6 kV
8212.135	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK): 220/380 kV
8212.137	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK): DISPATCH
8212.138	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK): TECHNICAL SERVICES
8212.139	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK): OTHER
8212.14	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (SUPPLY)
8212.15	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY: GENERATION
8212.151	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, GENERATION: HYDRAULIC POWER PLANTS (HPP)
8212.152	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, GENERATION: STEAM POWER PLANTS (STEAM ONLY)
8212.153	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, GENERATION: CO-GENERATION POWER PLANTS (STEAM ONLY FOR ELECTRICITY AND STEAM)
8212.154	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, GENERATION: GAS POWER PLANTS (GAS ONLY)
8212.155	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, GENERATION: COMBINED CYCLE POWER PLANTS (GAS AND STEAM)
8212.158	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, GENERATION: TECHNICAL SERVICES
8212.159	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, GENERATION: OTHER
8212.19	INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY: OTHER
8212.2	INTEREST EXPENSE, LEASE: GAS REGULATED ACTIVITY
8212.21	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY: [RESERVE]
8212.22	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
8212.221	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA
8212.222	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION, 1.2 – 2.5 MPA
8212.223	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA
8212.228	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES
8212.229	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER
8212.23	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY: DISTRIBUTION
8212.231	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY, DISTRIBUTION: 0,3 – 1.2 MPA
8212.232	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA
8212.233	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS

	THAN 0.005 MPA
8212.238	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES
8212.239	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER
8212.24	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY: SUPPLY
8212.25	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY: STORAGE
8212.29	INTEREST EXPENSE, LEASE, GAS REGULATED ACTIVITY: OTHER
8212.9	INTEREST EXPENSE, LEASE: NON-REGULATED ACTIVITY
8220	არასაოპერაციო ზარალი
8222	IMPAIRMENT
8222.1	IMPAIRMENT: ELECTRICITY REGULATED ACTIVITY
8222.11	IMPAIRMENT, ELECTRICITY REGULATED ACTIVITY: DISPATCH
8222.12	IMPAIRMENT, ELECTRICITY REGULATED ACTIVITY: TRANSMISSION
8222.13	IMPAIRMENT, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (NETWORK)
8222.14	IMPAIRMENT, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (SUPPLY)
8222.15	IMPAIRMENT, ELECTRICITY REGULATED ACTIVITY: GENERATION
8222.19	IMPAIRMENT, ELECTRICITY REGULATED ACTIVITY: OTHER
8222.2	IMPAIRMENT: GAS REGULATED ACTIVITY
8222.21	IMPAIRMENT, GAS REGULATED ACTIVITY: [RESERVE]
8222.22	IMPAIRMENT, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
8222.23	IMPAIRMENT, GAS REGULATED ACTIVITY: DISTRIBUTION
8222.24	IMPAIRMENT, GAS REGULATED ACTIVITY: SUPPLY
8222.25	IMPAIRMENT, GAS REGULATED ACTIVITY: STORAGE
8222.29	IMPAIRMENT, GAS REGULATED ACTIVITY: OTHER
8222.9	IMPAIRMENT: NON-REGULATED ACTIVITY
8225	DEPRECIATION OF GRANTED ASSETS
8225.1	გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა
8225.11	გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, დისპეტჩერიზაცია
8225.12	გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, გადაცემა
8225.13	გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (ქსელი)
8225.14	გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (მიწოდება)
8225.15	გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (გენერაცია)
8225.19	გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, სხვა
8225.2	DEPRECIATION OF GRANTED ASSETS: GAS REGULATED ACTIVITY
8225.21	DEPRECIATION OF GRANTED ASSETS, GAS REGULATED ACTIVITY: [RESERVE]
8225.22	DEPRECIATION OF GRANTED ASSETS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION
8225.23	DEPRECIATION OF GRANTED ASSETS, GAS REGULATED ACTIVITY: DISTRIBUTION
8225.24	DEPRECIATION OF GRANTED ASSETS, GAS REGULATED ACTIVITY: SUPPLY
8225.25	DEPRECIATION OF GRANTED ASSETS, GAS REGULATED ACTIVITY: STORAGE
8225.29	DEPRECIATION OF GRANTED ASSETS, GAS REGULATED ACTIVITY: OTHER
8225.9	NON-OPERATING EXPENSES/LOSSES: NON-REGULATED ACTIVITY
8290	სხვა არასაოპერაციო ხარჯები

Accounts 9000 – 9999

No changes

2.0 INSTRUCTIONS ON APPLICATION OF REGULATORY CHART OF ACCOUNT, ACCOUNTS 8000 – 9999 (NON-CURRENT ASSETS)

ACCOUNT 8000 'NON-OPERATING INCOME AND EXPENSE'

No changes

ACCOUNT 8100 'NON-OPERATING INCOME'

ანგარიში 8100 "არასაოპერაციო შემოსავლები" მოიცავს ფინანსურ ინფორმაციას ისეთი შემოსავლის შესახებ, როგორცაა შემოსავლები დივიდენდიდან, მოგება ინვესტიციებიდან, უცხოური ვალუტის გადაცვლიდან, აქტივების გადაფასებიდან და სხვა არასაოპერაციო შემოსავლები.

ანგარიში 8100 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ:

~~ანგარიში 8100.1 "შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა",~~

ანგარიში 8110 "საპროცენტო შემოსავლები",

ანგარიში 8120 "დივიდენდები",

ანგარიში 8125 "შემოსავალი გრანტებიდან",

ანგარიში 8130 "არასაოპერაციო მოგება",

ანგარიში 8190 "სხვა არასაოპერაციო შემოსავალი".

სხვა ქვეანგარიში დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 8110 'INTEREST INCOME'

No changes for this account and its sub-accounts

ACCOUNT 8120 'INCOME FROM DIVIDENDS'

No changes for this account and its sub-accounts

ACCOUNT 8125 'INCOME FROM GRANTS'

The Account 8125. 'Income from Grants' shall include the financial information of grants received as current income for the period.

The Account 8125 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 8125.1 'Income from Grants: Electricity Regulated Activity',

Account 8125.2 'Income from Grants: Gas Regulated Activity',

Account 8125.9 'Income from Grants: Non-Regulated Activity',

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

ACCOUNT 8125.1 'INCOME FROM GRANTS: ELECTRICITY REGULATED ACTIVITY'

ანგარიში 8125.1 "შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა" მოიცავს ფინანსურ ინფორმაციას რეგულირებადი ელექტროენერგეტიკული

კომპანიის მიერ პერიოდის განმავლობაში მიმდინარე შემოსავლის სახით მიღებული გრანტების შესახებ.

ანგარიში 8125.1 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ.

ანგარიში 8125.11 “შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, დისპეტჩერიზაცია”,

ანგარიში 8125.12 “შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, გადაცემა”,

ანგარიში 8125.13 “შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (ქსელი)”,

ანგარიში 8125.14 “შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (მიწოდება)”,

ანგარიში 8125.15 “შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, წარმოება”,

ანგარიში 8125.19 “შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, სხვა”.

სხვა ქვეანგარიში დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 8125.11 ‘INCOME FROM GRANTS: ELECTRICITY REGULATED ACTIVITY, DISPATCH’

ანგარიში 8125.11 “შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, დისპეტჩერიზაცია” მოიცავს ფინანსურ ინფორმაციას რეგულირებადი ელექტროენერგეტიკული კომპანიის მიერ პერიოდის განმავლობაში დისპეტჩერიზაციის საქმიანობიდან მიმდინარე შემოსავლის სახით მიღებული გრანტების შესახებ.

[სტანდარტული ტრანზაქციები]

ACCOUNT 8125.12 ‘INCOME FROM GRANTS: ELECTRICITY REGULATED ACTIVITY, TRANSMISSION’

ანგარიში 8125.12 “შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, გადაცემა” მოიცავს ფინანსურ ინფორმაციას რეგულირებადი ელექტროენერგეტიკული კომპანიის მიერ პერიოდის განმავლობაში გადაცემის საქმიანობიდან მიმდინარე შემოსავლის სახით მიღებული გრანტების შესახებ.

[სტანდარტული ტრანზაქციები]

ACCOUNT 8125.13 ‘INCOME FROM GRANTS: ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK)’

ანგარიში 8125.13 “შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (ქსელი)” მოიცავს ფინანსურ ინფორმაციას რეგულირებადი ელექტროენერგეტიკული კომპანიის მიერ პერიოდის განმავლობაში განაწილების (ქსელი) საქმიანობიდან მიმდინარე შემოსავლის სახით მიღებული გრანტების შესახებ.

[სტანდარტული ტრანზაქციები]

ACCOUNT 8125.14 ‘INCOME FROM GRANTS: ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY)’

ანგარიში 8125.14 “შემოსავალი გრანტებიდან რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (მიწოდება)” მოიცავს ფინანსურ ინფორმაციას რეგულირებადი

ელექტროენერგეტიკული კომპანიის მიერ პერიოდის განმავლობაში განაწილების (მიწოდება) საქმიანობიდან მიმდინარე შემოსავლის სახით მიღებული გრანტების შესახებ.

[სტანდარტული ტრანზაქციები]

ACCOUNT 8125.15 'INCOME FROM GRANTS: ELECTRICITY REGULATED ACTIVITY, GENERATION'

ანგარიში 8125.15 “შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, წარმოება” მოიცავს ფინანსურ ინფორმაციას რეგულირებადი ელექტროენერგეტიკული კომპანიის მიერ პერიოდის განმავლობაში წარმოების საქმიანობიდან მიმდინარე შემოსავლის სახით მიღებული გრანტების შესახებ.

[სტანდარტული ტრანზაქციები]

ACCOUNT 8125.19 'INCOME FROM GRANTS: ELECTRICITY REGULATED ACTIVITY, OTHER'

ანგარიში 8125.19 “შემოსავალი გრანტებიდან: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, სხვა” მოიცავს ფინანსურ ინფორმაციას რეგულირებადი ელექტროენერგეტიკული კომპანიის მიერ პერიოდის განმავლობაში სხვა საქმიანობიდან მიმდინარე შემოსავლის სახით მიღებული გრანტების შესახებ, ზემოთხსენებულის გარდა.

[სტანდარტული ტრანზაქციები]

ACCOUNT 8125.2 'INCOME FROM GRANTS: GAS REGULATED ACTIVITY'

The Account 8125.2 'Income from Grants: Gas Regulated Activity' shall include the financial information of granted assets accounted as current income of a gas regulated activity.

The Account 8125.2 is the aggregating account. It aggregates the financial information of following sub accounts:

- Account 8125.21 'Income from Grants, Gas Regulated Activity: [Reserve]',
- Account 8125.22 'Income from Grants, Gas Regulated Activity: Transmission / Transportation',
- Account 8125.23 'Income from Grants, Gas Regulated Activity: Distribution',
- Account 8125.24 'Income from Grants, Gas Regulated Activity: Supply',
- Account 8125.25 'Income from Grants, Gas Regulated Activity: Storage',
- Account 8125.29 'Income from Grants, Gas Regulated Activity: Other'.

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

ACCOUNT 8125.21 'INCOME FROM GRANTS, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 8125.21 'Income from Grants, Gas Regulated Activity: [Reserve]' shall include the financial information of granted assets accounted as current income of 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 8125.22 'INCOME FROM GRANTS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 8125.22 'Income from Grants, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of granted assets accounted as current income of transmission / transportation regulated activity.

[Standard Transactions]

ACCOUNT 8125.23 ‘INCOME FROM GRANTS, GAS REGULATED ACTIVITY: DISTRIBUTION’

The Account 8125.23 ‘Income from Grants, Gas Regulated Activity: Distribution’ shall include the financial information of granted assets accounted as current income of distribution network regulated activity.

[Standard Transactions]

ACCOUNT 8125.24 ‘INCOME FROM GRANTS, GAS REGULATED ACTIVITY: SUPPLY’

The Account 8125.24 ‘Income from Grants Gas Regulated Activity, Supply’ shall include the financial information of granted assets accounted as current income of distribution supply regulated activity.

[Standard Transactions]

ACCOUNT 8125.25 ‘INCOME FROM GRANTS, GAS REGULATED ACTIVITY: STORAGE’

The Account 8125.25 ‘Income from Grants: Electricity Regulated Activity, Storage’ shall include the financial information of granted assets accounted as a current income of gas storage regulated activity.

[Standard Transactions]

ACCOUNT 8125.29 ‘INCOME FROM GRANTS, GAS REGULATED ACTIVITY: OTHER’

The Account 8125.29 ‘Income from Grants, Gas Regulated Activity: Other’ shall include the financial information of granted assets accounted as a current income of other than stated above regulated activity.

[Standard Transactions]

ACCOUNT 8125.9 ‘INCOME FROM GRANTS: NON-REGULATED ACTIVITY’

The Account 8125.9 ‘Income from Grants: Non- Regulated Activity’ shall include the financial information of non-regulated part of granted assets accounted as a current income of a regulated activity.

ACCOUNT 8130 ‘GAIN FROM NON-OPERATING ACTIVITIES’

No changes for this account and its sub-accounts

ACCOUNT 8190 ‘OTHER NON-OPERATING INCOME’

No changes for this account and its sub-accounts

ACCOUNT 8200 ‘NON-OPERATING EXPENSES/LOSSES’

ანგარიში 8200 “არასაოპერაციო ხარჯები” მოიცავს ფინანსურ ინფორმაციას საპროცენტო გადასახდელების და სესხთან დაკავშირებული სხვა ხარჯების, ასევე რესტრუქტურისა და რეორგანიზაციიდან წარმოქმნილი ხარჯების შესახებ.

არასაოპერაციო ხარჯებად ასევე მიჩნეულ იქნება ვალუტის გადაცვლასთან, ინვენტარის მოძველებასთან დაკავშირებული ხარჯები.

ანგარიში 8200 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ.

~~ანგარიში 8200.1 “გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა”;~~

ანგარიში 8210 “საპროცენტო ხარჯები”,

Account 8212 ‘Lease Interest Expense ’

ანგარიში 8220 “არასაოპერაციო ზარალი”,

Account 8222 ‘Non-Operating Loss: Impairment’

ანგარიში 8225 “გრანტის სახით მიღებული აქტივების ცვეთა”,

ანგარიში 8290 “სხვა არასაოპერაციო ზარალი”.

სხვა ქვეანგარიში დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 8210 ‘INTEREST EXPENSE’

No changes

ACCOUNT 8212 ‘LEASE INTEREST EXPENSE’

The Account 8212 ‘Lease Interest Expense’ shall include the financial information of the cost of interest expense of the lease.

The Account 8212 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 8212.1 ‘Interest Expense, Lease: Electricity Regulated Activity’,

Account 8212.2 ‘Interest Expense, Lease: Gas Regulated Activity’,

Account 8212.9 ‘Interest Expense, Lease: Non-Regulated Activity’.

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

ACCOUNT 8212.1 ‘LEASE INTEREST EXPENSE: ELECTRICITY REGULATED ACTIVITY’

The Account 8212.1 ‘Lease Interest Expense: Electricity Regulated Activity’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity.

The Account 8212.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 8212.11 ‘Lease Interest Expense, Electricity Regulated Activity: Dispatch’,

Account 8212.12 ‘Lease Interest Expense, Electricity Regulated Activity: Transmission’,

Account 8212.13 ‘Lease Interest Expense, Electricity Regulated Activity: Distribution (Network)’,

Account 8212.14 ‘Lease Interest Expense, Electricity Regulated Activity: Distribution (Supply)’,

Account 8212.15 ‘Lease Interest Expense, Electricity Regulated Activity: Generation’,

Account 8212.19 ‘Lease Interest Expense, Electricity Regulated Activity: Other’.

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

ACCOUNT 8212.11 ‘LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY: DISPATCH’

The Account 8212.11 ‘Lease Interest Expense, Electricity Regulated Activity: Dispatch’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of dispatch.

[Standard Transactions]

ACCOUNT 8212.12 ‘LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY: TRANSMISSION’

The Account 8212.12 ‘Lease Interest Expense, Electricity Regulated Activity: Transmission’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of transmission.

The Account 8212.12 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 8212.121 ‘Lease Interest Expense, Electricity Regulated Activity, Transmission: 500 kV’,
- Account 8212.122 ‘Lease Interest Expense, Electricity Regulated Activity, Transmission: 400 kV’,
- Account 8212.123 ‘Lease Interest Expense, Electricity Regulated Activity, Transmission: 330 kV’,
- Account 8212.124 ‘Lease Interest Expense, Electricity Regulated Activity, Transmission: 220 kV’,
- Account 8212.125 ‘Lease Interest Expense, Electricity Regulated Activity, Transmission: 110 kV’,
- Account 8212.126 ‘Lease Interest Expense, Electricity Regulated Activity, Transmission: 35 kV’,
- Account 8212.127 ‘Lease Interest Expense, Electricity Regulated Activity, Transmission: 6/10 and below kV’,
- Account 8212.128 ‘Lease Interest Expense, Electricity Regulated Activity, Transmission: Technical Services’,
- Account 8212.129 ‘Lease Interest Expense, Electricity Regulated Activity, Transmission: Other’.

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

ACCOUNT 8212.121 ‘LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: 500 KV’

The Account 8212.121 ‘Lease Interest Expense, Electricity Regulated Activity, Transmission: 500 kV’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 8212.122 ‘LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: 400 KV’

The Account 8212.122 ‘Lease Interest Expense, Electricity Regulated Activity, Transmission: 400 kV’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 8212.123 ‘INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: 330 KV’

The Account 8212.123 ‘Lease Interest Expense, Electricity Regulated Activity, Transmission: 330 kV’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

ACCOUNT 8212.124 ‘INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: 220 KV’

The Account 8212.124 ‘Lease Interest Expense, Electricity Regulated Activity, Transmission: 220 kV’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT 8212.125 'LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: 110 KV'

The Account 8212.125 'Lease Interest Expense, Electricity Regulated Activity, Transmission: 110 kV' shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT 8212.126 'INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: 35 KV'

The Account 8212.126 'Lease Interest Expense, Electricity Regulated Activity, Transmission: 35 kV' shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 8212.127 'INTEREST EXPENSE, LEASE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: 6/10 AND BELOW KV'

The Account 8212.127 'Lease Interest Expense, Electricity Regulated Activity, Transmission: 6/10 and below kV' shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 8212.128 'LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: TECHNICAL SERVICES'

The Account 8212.128 'Lease Interest Expense, Electricity Regulated Activity, Transmission: Technical Services' shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of transmission related to technical services.

[Standard Transactions]

ACCOUNT 8212.129 'LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY, TRANSMISSION: OTHER'

The Account 8212.129 'Lease Interest Expense, Electricity Regulated Activity, Transmission: Other' shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of transmission related to other than stated above facilities.

[Standard Transactions]

ACCOUNT 8212.13 'LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (NETWORK)'

The Account 8212.13 'Lease Interest Expense, Electricity Regulated Activity: Distribution (Network)' shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of distribution network.

The Account 8212.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 8212.131 'Lease Interest Expense, Electricity Regulated Activity, Distribution (Network): 110 kV',

Account 8212.132 'Lease Interest Expense, Electricity Regulated Activity, Distribution (Network): 35 kV',

Account 8212.133 'Lease Interest Expense, Electricity Regulated Activity, Distribution (Network): 10 kV',

Account 8212.134 'Lease Interest Expense, Electricity Regulated Activity, Distribution (Network): 6 kV',

Account 8212.135 'Lease Interest Expense, Electricity Regulated Activity, Distribution (Network): 220/380 V',

Account 8212.137 'Lease Interest Expense, Electricity Regulated Activity, Distribution (Network): Distribution Dispatch',

Account 8212.138 'Lease Interest Expense, Electricity Regulated Activity, Distribution (Network): Technical Services',

Account 8212.139 'Lease Interest Expense, Electricity Regulated Activity, Distribution (Network): Other'.

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

ACCOUNT 8212.131 'LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK): 110 KV'

The Account 8212.131 'Lease Interest Expense, Electricity Regulated Activity, Distribution (Network): 110 kV' shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of distribution network related to 110 kV facilities.

[Standard Transactions]

ACCOUNT 8212.132 'LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK): 35 KV'

The Account 8212.132 'Lease Interest Expense, Electricity Regulated Activity, Distribution (Network): 35 kV' shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of distribution network related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 8212.133 'LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK): 10 KV'

The Account 8212.133 'Lease Interest Expense, Electricity Regulated Activity, Distribution (Network): 10 kV' shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of distribution network related to 10 kV facilities.

[Standard Transactions]

ACCOUNT 8212.134 'LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK), 6 KV'

The Account 8212.134 'Lease Interest Expense, Electricity Regulated Activity, Distribution (Network): 6 kV' shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of distribution network related to 6 kV facilities.

[Standard Transactions]

ACCOUNT 8212.135 'LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK), 220/380 V'

The Account 8212.135 'Lease Interest Expense, Electricity Regulated Activity, Distribution (Network): 220/380 V' shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of distribution network related to 220/380 V facilities.

[Standard Transactions]

ACCOUNT 8212.137 'LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK), DISTRIBUTION DISPATCH'

The Account 8212.137 'Lease Interest Expense, Electricity Regulated Activity, Distribution (Network): Distribution Dispatch' shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of distribution network related to distribution dispatch facilities.

[Standard Transactions]

ACCOUNT 8212.138 ‘LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (NETWORK) TECHNICAL SERVICES’

The Account 8212.138 ‘Lease Interest Expense, Electricity Regulated Activity: Distribution (Network) Technical Services’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of transmission related to technical services.

[Standard Transactions]

ACCOUNT 8212.139 ‘LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (NETWORK) OTHER’

The Account 8212.139 ‘Lease Interest Expense, Electricity Regulated Activity: Distribution (Network) Other’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of transmission related other than stated above facilities.

[Standard Transactions]

ACCOUNT 8212.14 ‘LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (SUPPLY)’

The Account 8212.14 ‘Lease Interest Expense, Electricity Regulated Activity: Distribution (Supply)’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 8212.15 ‘LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY: GENERATION’

The Account 8212.15 ‘Lease Interest Expense, Electricity Regulated Activity: Generation’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of generation.

The Account 8212.15 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 8212.151 ‘Lease Interest Expense, Electricity Regulated Activity, generation: Hydraulic Power Plant (HPP)’,

Account 8212.152 ‘Lease Interest Expense, Electricity Regulated Activity, generation: Steam Power Plant (Steam Only)’,

Account 8212.153 ‘Lease Interest Expense, Electricity Regulated Activity, generation: Co-Generation Power Plant (Steam only for Electricity and Steam)’,

Account 8212.154 ‘Lease Interest Expense, Electricity Regulated Activity, generation: Gas Power Plant (Gas only)’,

Account 8212.155 ‘Lease Interest Expense, Electricity Regulated Activity, generation: Combined Cycle Power Plant (Gas and Steam)’,

Account 8212.158 ‘Lease Interest Expense, Electricity Regulated Activity: Generation, Technical Services’,

Account 8212.159 ‘Lease Interest Expense, Electricity Regulated Activity: Generation, Other’.

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

ACCOUNT 8212.151 ‘INTEREST EXPENSE, LEASE: ELECTRICITY REGULATED ACTIVITY, GENERATION BY HYDRAULIC POWER PLANT (HPP)’

The Account 8212.151 ‘Lease Interest Expense, Electricity Regulated Activity, generation: Hydraulic Power Plant (HPP)’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of generation related to hydraulic power plant facilities.

[Standard Transactions]

ACCOUNT 8212.152 ‘LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY, GENERATION: STEAM POWER PLANT (STEAM ONLY)’

The Account 8212.152 ‘Lease Interest Expense, Electricity Regulated Activity, generation: Steam Power Plant (Steam Only)’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of generation related to steam (steam only) power plant facilities.

[Standard Transactions]

ACCOUNT 8212.153 ‘INTEREST EXPENSE, LEASE: ELECTRICITY REGULATED ACTIVITY, GENERATION BY CO-GENERATION POWER PLANT (STEAM ONLY FOR ELECTRICITY AND STEAM)’

The Account 8212.153 ‘Lease Interest Expense, Electricity Regulated Activity, generation: Co-Generation Power Plant (Steam only for Electricity and Steam)’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of generation related to co-generation (steam only for electricity and steam) power plant facilities.

[Standard Transactions]

ACCOUNT 8212.154 ‘INTEREST EXPENSE, LEASE: ELECTRICITY REGULATED ACTIVITY, GENERATION BY GAS POWER PLANT (GAS ONLY)’

The Account 8212.154 ‘Lease Interest Expense, Electricity Regulated Activity, generation: Gas Power Plant (Gas only)’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of generation related to gas (gas only) power plant facilities.

[Standard Transactions]

ACCOUNT 8212.155 ‘INTEREST EXPENSE, LEASE: ELECTRICITY REGULATED ACTIVITY, GENERATION BY COMBINED CYCLE POWER PLANT (GAS AND STEAM)’

The Account 8212.155 ‘Lease Interest Expense, Electricity Regulated Activity, generation: Combined Cycle Power Plant (Gas and Steam)’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of generation related to combined cycle (gas and steam) power plant facilities.

[Standard Transactions]

ACCOUNT 8212.158 ‘LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY, GENERATION: TECHNICAL SERVICES’

The Account 8212.158 ‘Lease Interest Expense, Electricity Regulated Activity, Generation: Technical Services’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of generation related to technical services.

[Standard Transactions]

ACCOUNT 8212.159 ‘LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY, GENERATION: OTHER’.

The Account 8212.159 ‘Lease Interest Expense, Electricity Regulated Activity, Generation: Other’ shall include the financial information of the cost of interest expense of the lease accounted for electricity regulated activity of generation related other than stated above facilities.

[Standard Transactions]

ACCOUNT 8212.19 'LEASE INTEREST EXPENSE, ELECTRICITY REGULATED ACTIVITY: OTHER'

The Account 8212.19 'Lease Interest Expense, Electricity Regulated Activity: Other' shall include the financial information of the cost of interest expense of the lease accounted for other than stated above electricity regulated activities.

[Standard Transactions]

ACCOUNT 8212.2 'LEASE INTEREST EXPENSE: GAS REGULATED ACTIVITY'

The Account 8212.2 'Lease Interest Expense: Gas Regulated Activity' shall include the financial information of the cost of interest expense of the lease accounted for gas regulated activity.

The Account 8212.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 8212.21 'Lease Interest Expense, Gas Regulated Activity: [Reserve]',

Account 8212.22 'Lease Interest Expense, Gas Regulated Activity: Transmission / Transportation',

Account 8212.23 'Lease Interest Expense, Gas Regulated Activity: Distribution',

Account 8212.24 'Lease Interest Expense, Gas Regulated Activity: Supply',

Account 8212.25 'Lease Interest Expense, Gas Regulated Activity: Storage',

Account 8212.29 'Lease Interest Expense, Gas Regulated Activity: Other'.

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

ACCOUNT 8212.21 'LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 8212.21 'Lease Interest Expense, Gas Regulated Activity: [Reserve]' shall include the financial information of the cost of interest expense of the lease accounted 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 8212.22 'LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION'

The Account 8212.22 'Lease Interest Expense, Gas Regulated Activity: Transmission / Transportation' shall include the financial information of the cost of interest expense of the lease accounted for gas regulated activity of transmission / transportation.

The Account 8212.22 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 8212.221 'Lease Interest Expense, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa',

Account 8212.222 'Lease Interest Expense, Gas Regulated Activity, Transmission / Transportation: 1.2 – 2.5 MPa',

Account 8212.223 'Lease Interest Expense, Gas Regulated Activity, Transmission / Transportation: less than 1.2 MPa',

Account 8212.228 'Lease Interest Expense, Gas Regulated Activity, Transmission / Transportation: Technical Services',

Account 8212.229 'Lease Interest Expense, Gas Regulated Activity, Transmission / Transportation: Other'.

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

ACCOUNT 8212.221 ‘LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: MORE THAN 2.5 MPA’

The Account 8212.221 “Lease Interest Expense, Gas Regulated Activity, Transmission / Transportation: more than 2.5 MPa” shall include the financial information of the cost of interest expense of the lease accounted for gas regulated activity of transmission / transportation related to more than 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 8212.222 ‘LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: 1.2 – 2.5 MPA’

The Account 8212.222 “Lease Interest Expense, Gas Regulated Activity, Transmission / Transportation: 1.2 – 2.5 MPa” shall include the financial information of the cost of interest expense of the lease accounted for gas regulated activity of transmission / transportation related to 1.2 – 2.5 MPa facilities.

[Standard Transactions]

ACCOUNT 8212.223 ‘LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: LESS THAN 1.2 MPA’

The Account 8212.223 “Lease Interest Expense, Gas Regulated Activity, Transmission / Transportation: less than 1.2 MPa” shall include the financial information of the cost of interest expense of the lease accounted for gas regulated activity of transmission / transportation related to less than 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 8212.228 ‘LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: TECHNICAL SERVICES’

The Account 8212.228 ‘Lease Interest Expense, Gas Regulated Activity, Transmission / Transportation: Technical Services’ shall include the financial information of the cost of interest expense of the lease accounted for gas regulated activity of transmission / transportation related to technical services.

[Standard Transactions]

ACCOUNT 8212.229 ‘LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY, TRANSMISSION / TRANSPORTATION: OTHER’

The Account 8212.229 ‘Lease Interest Expense, Gas Regulated Activity, Transmission / Transportation: Other’ shall include the financial information of the cost of interest expense of the lease accounted for gas regulated activity of transmission / transportation related other than stated above facilities.

[Standard Transactions]

ACCOUNT 8212.23 ‘LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY, DISTRIBUTION

The Account 8212.23 ‘Lease Interest Expense, Gas Regulated Activity, Distribution’ shall include the financial information of the cost of interest expense of the lease accounted for gas regulated activity of distribution [network].

The Account 8212.23 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 8212.231 ‘Lease Interest Expense, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa’,
- Account 8212.232 ‘Lease Interest Expense, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa’,

Account 8212.233 'Lease Interest Expense, Gas Regulated Activity, Distribution: less than 0.005 MPa',

Account 8212.238 'Lease Interest Expense, Gas Regulated Activity, Distribution: Technical Services',

Account 8212.239 'Lease Interest Expense, Gas Regulated Activity, Distribution: Other'.

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

ACCOUNT 8212.231 'LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.3 – 1.2 MPA'

The Account 8212.231 "Lease Interest Expense, Gas Regulated Activity, Distribution: 0.3 – 1.2 MPa" shall include the financial information of the cost of interest expense of the lease accounted for gas regulated activity of distribution network related to 0.3 – 1.2 MPa facilities.

[Standard Transactions]

ACCOUNT 8212.232 'LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY, DISTRIBUTION: 0.005 – 0.3 MPA'

The Account 8212.232 "Lease Interest Expense, Gas Regulated Activity, Distribution: 0.005 – 0.3 MPa" shall include the financial information of the cost of interest expense of the lease accounted for gas regulated activity of distribution network related to 0.005 – 0.3 MPa facilities.

[Standard Transactions]

ACCOUNT 8212.233 'LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY, DISTRIBUTION: LESS THAN 0.005 MPA'

The Account 8212.233 "Lease Interest Expense, Gas Regulated Activity, Distribution: less than 5 kPa" shall include the financial information of the cost of interest expense of the lease accounted for gas regulated activity of distribution network related to less than 0.005 MPa facilities.

[Standard Transactions]

ACCOUNT 8212.238 'LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY, DISTRIBUTION: TECHNICAL SERVICES'

The Account 8212.238 'Lease Interest Expense, Gas Regulated Activity, Distribution: Technical Services' shall include the financial information of the cost of interest expense of the lease accounted for gas regulated activity of distribution [network] related to technical services.

[Standard Transactions]

ACCOUNT 8212.239 'LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY, DISTRIBUTION: OTHER'

The Account 8212.239 'Lease Interest Expense, Gas Regulated Activity, Distribution: Other' shall include the financial information of the cost of interest expense of the lease accounted for gas regulated activity of distribution [network] related other than stated above facilities.

[Standard Transactions]

ACCOUNT 8212.24 'LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY: SUPPLY'

The Account 8212.24 'Lease Interest Expense, Gas Regulated Activity: Supply' shall include the financial information of the cost of interest expense of the lease accounted for gas regulated activity of distribution supply.

[Standard Transactions]

ACCOUNT 8212.25 ‘LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY: STORAGE

The Account 8212.25 ‘Lease Interest Expense, Gas Regulated Activity: Storage’ shall include the financial information of the cost of interest expense of the lease accounted for gas regulated activity of gas storage.

[Standard Transactions]

ACCOUNT 8212.29 ‘LEASE INTEREST EXPENSE, GAS REGULATED ACTIVITY: OTHER’

The Account 8212.29 ‘Lease Interest Expense, Gas Regulated Activity: Other’ shall include the financial information of the cost of interest expense of the lease accounted for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 8212.9 ‘LEASE INTEREST EXPENSE: NON-REGULATED ACTIVITY’

The Account 8212.9 ‘Lease Interest Expense: Non-Regulated Activity’ shall include the financial information of the cost of non-regulated part of interest expense of the lease accounted for a regulated activity.

[Standard Transactions]

ACCOUNT 8220 ‘NON-OPERATING LOSS’

The Account 8220 ‘Non-Operating Loss’ shall include the financial information of the items as losses incurred due to foreign exchange, losses from investments, asset write-downs and other non-operating expenses.

[Standard Transactions]

ACCOUNT 8222 ‘IMPAIRMENT’

The Account 8222 ‘Impairment’ shall include the financial information of impairment of the assets accounted for the regulated activities.

The Account 8222 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 8222.1 ‘Impairment: Electricity Regulated Activity’,

Account 8222.2 ‘Impairment: Gas Regulated Activity’,

Account 8222.9 ‘Impairment: Non-Regulated Activity’.

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

ACCOUNT 8222.1 ‘IMPAIRMENT: ELECTRICITY REGULATED ACTIVITY’

The Account 8222.1 ‘Impairment: Electricity Regulated Activity’ shall include the financial information of impairment of the assets accounted for the electricity regulated activity.

The Account 8222.1 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 8222.11 ‘Impairment, Electricity Regulated Activity: Dispatch’,

Account 8222.12 ‘Impairment, Electricity Regulated Activity: Transmission’,

Account 8222.13 ‘Impairment, Electricity Regulated Activity: Distribution (Network)’,

Account 8222.14 ‘Impairment, Electricity Regulated Activity: Distribution (Supply)’,

Account 8222.15 ‘Impairment, Electricity Regulated Activity: Generation’,

Account 8222.19 ‘Impairment, Electricity Regulated Activity: Other’.

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

ACCOUNT 8222.11 ‘IMPAIRMENT, ELECTRICITY REGULATED ACTIVITY: DISPATCH’

The Account 8222.11 ‘Impairment, Electricity Regulated Activity: Dispatch’ shall include the financial information of impairment of the assets accounted for electricity dispatch regulated activity.

[Standard Transactions]

ACCOUNT 8222.12 ‘IMPAIRMENT, ELECTRICITY REGULATED ACTIVITY: TRANSMISSION’

The Account 8222.12 ‘Impairment, Electricity Regulated Activity: Transmission’ shall include the financial information of impairment of the assets accounted for electricity transmission regulated activity.

[Standard Transactions]

ACCOUNT 8222.13 ‘IMPAIRMENT, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (NETWORK)’

The Account 8222.13 ‘Impairment, Electricity Regulated Activity: Distribution (Network)’ shall include the financial information of impairment of the assets accounted for electricity distribution network regulated activity.

[Standard Transactions]

ACCOUNT 8222.14 ‘IMPAIRMENT, ELECTRICITY REGULATED ACTIVITY: DISTRIBUTION (SUPPLY)’

The Account 8222.14 ‘Impairment, Electricity Regulated Activity: Distribution (Supply)’ shall include the financial information of impairment of the assets accounted for electricity distribution supply regulated activity.

[Standard Transactions]

ACCOUNT 8222.15 ‘IMPAIRMENT, ELECTRICITY REGULATED ACTIVITY: GENERATION’

The Account 8222.15 ‘Impairment Electricity Regulated Activity, Generation’ shall include the financial information of impairment of the assets accounted for electricity generation regulated activity.

[Standard Transactions]

ACCOUNT 8222.19 ‘IMPAIRMENT, ELECTRICITY REGULATED ACTIVITY: OTHER’

The Account 8222.19 ‘Impairment, Electricity Regulated Activity: Other’ shall include the financial information of impairment of the assets accounted for other than stated above electricity regulated activities.

[Standard Transactions]

ACCOUNT 8222.2 ‘IMPAIRMENT: GAS REGULATED ACTIVITY’

The Account 8222.2 ‘Impairment: Gas Regulated Activity’ shall include the financial information of impairment of the assets accounted for the gas regulated activity.

The Account 8222.2 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 8222.21 ‘Impairment, Gas Regulated Activity: [Reserve]’,

Account 8222.22 ‘Impairment, Gas Regulated Activity: Transmission / Transportation’,

Account 8222.23 ‘Impairment, Gas Regulated Activity: Distribution’,

Account 8222.24 ‘Impairment, Gas Regulated Activity: Supply’,

Account 8222.25 ‘Impairment, Gas Regulated Activity: Storage’,

Account 8222.29 ‘Impairment, Gas Regulated Activity: Other’.

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

ACCOUNT 8222.21 ‘IMPAIRMENT, GAS REGULATED ACTIVITY: [RESERVE]’

The Account 8222.21 ‘Impairment, Gas Regulated Activity: [Reserve]’ shall include the financial information of impairment of the assets accounted for gas dispatch 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 8222.22 ‘IMPAIRMENT, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION’

The Account 8222.22 ‘Impairment, Gas Regulated Activity: Transmission / Transportation’ shall include the financial information of impairment of the assets accounted for gas transmission / transportation regulated activity.

[Standard Transactions]

ACCOUNT 8222.23 ‘IMPAIRMENT, GAS REGULATED ACTIVITY: DISTRIBUTION’

The Account 8222.23 ‘Impairment, Gas Regulated Activity: Distribution’ shall include the financial information of impairment of the assets accounted for gas distribution [network] regulated activity.

[Standard Transactions]

ACCOUNT 8222.24 ‘IMPAIRMENT, GAS REGULATED ACTIVITY: SUPPLY’

The Account 8222.24 ‘Impairment, Gas Regulated Activity: Supply’ shall include the financial information of impairment of the assets accounted for gas distribution supply regulated activity.

[Standard Transactions]

ACCOUNT 8222.25 ‘IMPAIRMENT, GAS REGULATED ACTIVITY: STORAGE’

The Account 8222.25 ‘Impairment Gas Regulated Activity, Storage’ shall include the financial information of impairment of the assets accounted for gas storage regulated activity.

[Standard Transactions]

ACCOUNT 8222.29 ‘IMPAIRMENT, GAS REGULATED ACTIVITY: OTHER’

The Account 8222.29 ‘Impairment, Gas Regulated Activity: Other’ shall include the financial information of impairment of the assets accounted for other than stated above gas regulated activities.

[Standard Transactions]

ACCOUNT 8222.9 ‘IMPAIRMENT: NON-REGULATED ACTIVITY’

The Account 8222.9 ‘Impairment: Non-Regulated Activity’ shall include the financial information of non-regulated part of impairment of the assets accounted for a regulated activity.

[Standard Transactions]

ACCOUNT 8225 ‘DEPRECIATION OF GRANTED ASSETS’

The Account 8225. ‘Depreciation of Granted Assets’ shall include the financial information of depreciation of the granted assets.

The Account 8225. is the aggregating account. It aggregates the financial information of following sub accounts:

Account 8225.1 ‘Depreciation of Granted Assets: Electricity Regulated Activity’,

Account 8225.2 ‘Depreciation of Granted Assets: Gas Regulated Activity’,

Account 8225.9 ‘Depreciation of Granted Assets: Non-Regulated Activity’,

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

ACCOUNT 8225.1 ‘DEPRECIATION OF GRANTED ASSETS: ELECTRICITY REGULATED ACTIVITY’

ანგარიში 8225.1 “გრანტის სახით მიღებული აქტივების ცვეთა” მოიცავს ფინანსურ ინფორმაციას რეგულირებადი ელექტროენერგეტიკული კომპანიის მიერ აღრიცხული, გრანტის სახით მიღებული აქტივების ცვეთის შესახებ.

ანგარიში 8225.1 არის ძირითადი ანგარიში. იგი აერთიანებს ფინანსურ ინფორმაციას შემდეგი ქვეანგარიშების შესახებ.

ანგარიში 8225.11 “გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, დისპეტჩერიზაცია”,

ანგარიში 8225.12 “გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, გადაცემა”,

ანგარიში 8225.13 “გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (ქსელი)”,

ანგარიში 8225.14 “გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (მიწოდება)”,

ანგარიში 8225.15 “გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, წარმოება”,

ანგარიში 8225.19 “გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, სხვა”.

სხვა ქვეანგარიში დაუშვებელია. ამ ანგარიშით პირდაპირი ტრანზაქციის განხორციელება დაუშვებელია.

ACCOUNT 8225.11 ‘DEPRECIATION OF GRANTED ASSETS: ELECTRICITY REGULATED ACTIVITY, DISPATCH’

ანგარიში 8225.11 “გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, დისპეტჩერიზაცია” მოიცავს ფინანსურ ინფორმაციას გრანტის სახით დისპეტჩერიზაციის რეგულირებად ელექტროენერგეტიკულ საქმიანობაში აღრიცხული აქტივების ცვეთის შესახებ.

[სტანდარტული ტრანზაქციები]

ACCOUNT 8225.12 ‘DEPRECIATION OF GRANTED ASSETS: ELECTRICITY REGULATED ACTIVITY, TRANSMISSION’

ანგარიში 8225.12 “გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, გადაცემა” მოიცავს ფინანსურ ინფორმაციას გრანტის სახით გადაცემის რეგულირებად ელექტროენერგეტიკულ საქმიანობაში აღრიცხული აქტივების ცვეთის შესახებ.

[სტანდარტული ტრანზაქციები]

ACCOUNT 8225.13 ‘DEPRECIATION OF GRANTED ASSETS: ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (NETWORK)’

ანგარიში 8225.13 “გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (ქსელი)” მოიცავს ფინანსურ ინფორმაციას გრანტის სახით განაწილების (ქსელი) რეგულირებად ელექტროენერგეტიკულ საქმიანობაში აღრიცხული აქტივების ცვეთის შესახებ.

[სტანდარტული ტრანზაქციები]

ACCOUNT 8225.14 'DEPRECIATION OF GRANTED ASSETS: ELECTRICITY REGULATED ACTIVITY, DISTRIBUTION (SUPPLY)'

ანგარიში 8225.14 “გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, განაწილება (მიწოდება)” მოიცავს ფინანსურ ინფორმაციას გრანტის სახით განაწილების (მიწოდება) რეგულირებად ელექტროენერგეტიკულ საქმიანობაში აღრიცხული აქტივების ცვეთის შესახებ.

[სტანდარტული ტრანზაქციები]

ACCOUNT 8225.15 'DEPRECIATION OF GRANTED ASSETS: ELECTRICITY REGULATED ACTIVITY, GENERATION'

ანგარიში 8225.15 “გრანტის სახით მიღებული აქტივების ცვეთა რეგულირებადი ელექტროენერგეტიკული საქმიანობა, წარმოება” მოიცავს ფინანსურ ინფორმაციას გრანტის სახით წარმოების რეგულირებად ელექტროენერგეტიკულ საქმიანობაში აღრიცხული აქტივების ცვეთის შესახებ.

[სტანდარტული ტრანზაქციები]

ACCOUNT 8225.19 'DEPRECIATION OF GRANTED ASSETS: ELECTRICITY REGULATED ACTIVITY, OTHER'

ანგარიში 8225.19 “გრანტის სახით მიღებული აქტივების ცვეთა: რეგულირებადი ელექტროენერგეტიკული საქმიანობა, სხვა” მოიცავს ფინანსურ ინფორმაციას გრანტის სახით ზემოთ ხსენებულის გარდა სხვა რეგულირებად ელექტროენერგეტიკულ საქმიანობაში აღრიცხული აქტივების ცვეთის შესახებ.

[სტანდარტული ტრანზაქციები]

ACCOUNT 8225.2 'DEPRECIATION OF GRANTED ASSETS: GAS REGULATED ACTIVITY'

The Account 8225.2 'Depreciation of Granted Assets: Gas Regulated Activity' shall include the financial information of depreciation of the granted assets accounted by the gas regulated company.

The Account 8225.2 is the aggregating account. It aggregates the financial information of following sub accounts:

- Account 8225.21 'Depreciation of Granted Assets, Gas Regulated Activity: [Reserve]',
- Account 8225.22 'Depreciation of Granted Assets, Gas Regulated Activity: Transmission / Transportation',
- Account 8225.23 'Depreciation of Granted Assets, Gas Regulated Activity: Distribution',
- Account 8225.24 'Depreciation of Granted Assets, Gas Regulated Activity: Supply',
- Account 8225.25 'Depreciation of Granted Assets, Gas Regulated Activity: Storage',
- Account 8225.29 'Depreciation of Granted Assets, Gas Regulated Activity: Other'.

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

ACCOUNT 8225.21 'DEPRECIATION OF GRANTED ASSETS, GAS REGULATED ACTIVITY: [RESERVE]'

The Account 8225.21 'Depreciation of Granted Assets, Gas Regulated Activity: [Reserve]' shall include the financial information of depreciation of the granted assets accounted 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 8225.22 ‘DEPRECIATION OF GRANTED ASSETS, GAS REGULATED ACTIVITY: TRANSMISSION / TRANSPORTATION’

The Account 8225.22 ‘Depreciation of Granted Assets, Gas Regulated Activity: Transmission / Transportation’ shall include the financial information of depreciation of the granted assets accounted for gas transmission / transportation regulated activity.

[Standard Transactions]

ACCOUNT 8225.23 ‘DEPRECIATION OF GRANTED ASSETS, GAS REGULATED ACTIVITY: DISTRIBUTION’

The Account 8225.23 ‘Depreciation of Granted Assets, Gas Regulated Activity: Distribution’ shall include the financial information of depreciation of the granted assets accounted for gas distribution network regulated activity.

[Standard Transactions]

ACCOUNT 8225.24 ‘DEPRECIATION OF GRANTED ASSETS, GAS REGULATED ACTIVITY: SUPPLY’

The Account 8225.24 ‘Depreciation of Granted Assets, Gas Regulated Activity: Supply’ shall include the financial information of depreciation of the granted assets accounted for gas distribution supply regulated activity.

[Standard Transactions]

ACCOUNT 8225.25 ‘DEPRECIATION OF GRANTED ASSETS, GAS REGULATED ACTIVITY: STORAGE’

The Account 8225.25 ‘Depreciation of Granted Assets Gas Regulated Activity, Storage’ shall include the financial information of depreciation of the granted assets accounted for gas storage regulated activity.

[Standard Transactions]

ACCOUNT 8225.29 ‘DEPRECIATION OF GRANTED ASSETS, GAS REGULATED ACTIVITY: OTHER’

The Account 8225.29 ‘Depreciation of Granted Assets, Gas Regulated Activity: Other’ shall include the financial information of depreciation of the granted assets accounted for other than stated above gas regulated activity.

[Standard Transactions]

ACCOUNT 8225. 9 ‘DEPRECIATION OF GRANTED ASSETS: NON-REGULATED ACTIVITY’

The Account 8225.9 ‘Depreciation of Granted Assets: Non-Regulated Activity’ shall include the financial information of non-regulated part of depreciation of granted assets accounted for a regulated activity.

[Standard Transactions]

ACCOUNT 8290 ‘OTHER NON-OPERATING LOSSES’

No changes for this account and its sub-accounts

ACCOUNT 9000 ‘EXTRAORDINARY GAINS (LOSSES)’

No changes for this account and its sub-accounts

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