შპს „აუდიტორული ფირმა საპიენტი სატი - 777“

აუდიტორული დასკვნა №

ქ.თბილისი 6 მარტი, 2019 წ.

**სსიპ „ქალაქ თბილისის N167 სკოლის სარგებლობაში არსებული (მდებარე: თბილისი, დასახლება გლდანი, მიკრო/რაიონი 2, ნაკვეთი 11/071) შენობაში განთავსებული ფართების საბაზრო-საიჯარო ქირის ღირებულების შესახებ**

თბილისი 2019 წ

საქართველო, ქ. თბილისი, ბერი გაბრიელ სალოსის გამზირი № 51/31; საიდენტიფიკაციო კოდი № 412716912; საბანკო რეკვიზიტები: სს „თიბისი ბანკი“ (კოდი) TBCBGE22**;** ანგარიშის ნომერი:GE40TB7179536080100002; მიმღები: შპს „აუდიტორული ფირმა საპიენტი სატი - 777“.

ssip `Tbilisis #167 sajaro skolis~ xelmZRvanelobas,

batonebo da qalbatonebo,

Cvens Soris gaformebuli xelSekrulebis Tanaxmad, Semfasebelma moaxdina q. TbilisSi, gldanis dasaxlebaSi mdebare uZravi qonebis (SemdgomSi Sefasebis obieqti) Rirebulebis Sefaseba.

Sefasebis obieqtis fizikuri da samarTleblivi monacemebi moyvanilia am daskvnis Sesabamis nawilebSi da danarTebSi.

am daskvnaSi moyvanili faqtebis da garemoebebis gaTvaliswinebiT Semfaseblis mier Sesafasebeli qonebisaTvis 2019 wlis 6 martis mdgomareobiT saprivatizacio Rirebulebad Sefasebul iqna:

**GEL 5 951 000 (**xuTimilioncxraaormocdaTerTmetiaTasi**)** lari/damrgvalebiT

Sefaseba Catarebulia Sefasebis saerTaSoriso standartebis komitetis mier 2017 wels gamoqveynebuli Sefasebis standartebis Sesabamisad.

Semfasebeli adasturebs Semdegs:

* daskvnaSi gadmocemuli Sedegebi efuZneba Semfaseblis codnas;
* Catarebuli analizi da daskvnebi SezRudulia mxolod masSi aRniSnuli SemzRudavi pirobebiT da daSvebebiT;
* Semfasebels ar gaaCnda Sesafasebeli qonebis mimarT interesi;
* Semfaseblis anazRaureba ar aris damokidebuli daskvnis arcerT aspeqtze;
* Sefaseba Catarebulia eTikis kodeqsis da moqcevis (qcevis) standartebTan SesabamisobaSi;
* Semfaseblis ganaTleba Seesabameba aucilebel moTxovnebs;
* Semfasebels gaaCnia Sesabamisi gamocdileba da kargad icnobs Sesafasebeli qonebis adgilmdebareobas;
* Semfasebelma piradad moaxdina Sesafasebeli qonebis inspeqtireba.

mocemuli daskvna momzadebulia mxolod Sesafasebeli qonebis Rirebulebis Sesaxeb Tqveni informirebisaTvis. igi konfidencialuria da amrigad, dauSvebelia misi mTlianad an nawilobriv publikacia, an masze miniSnebebisa da masSi aRniSnuli monacemebis, Semfaseblis saxelisa da profesiuli kuTvnilobis publikacia, SemfaseblTan werilobiTi Tanxmobis gareSe, xelSekrulebaSi an Sefasebis daskvnaSi aRniSnuli SemTxvebis garda.

Semfasebeli TinaTin RvinifaZe

**regaliebi: თინათინ ღვინიფაძე-საქართველოს ქონების შემფასებელ ექსპერტთა ინსტიტუტის მიერ 2018 წლის 14 მარტს გაცემული უძრავი ქონების შემფასებლის სერტიფიკატის #143 (ძალაშია 14.03.2021წ).**

direqtori oTar CixlaZe

**რეგალიები: ოთარ ჩიხლაძე-რეგისტრირებულია ბუღალტრული აღრიცხვის, ანგარიშგებისა და აუდიტის ზედამხედველობის სამსახურში და მინიჭებული აქვს ინდივიდუალური სარეგისტრაციო ნომერი-SARAS-A-542278.**

**შპს„აუდიტორული ფირმა საპიენტი სატი-777“ რეგისტრირებულია ბუღალტრული აღრიცხვის, ანგარიშგებისა და აუდიტის ზედამხედველობის სამსახურში და მინიჭებული აქვს ინდივიდუალური სარეგისტრაციო ნომერი-SARAS-F-799812**

|  |  |
| --- | --- |
| ***Sefasebis safuZveli:*** | *ssip `Tbilisis #167 sajaro skolasa~ da Sps`auditoruli firma sapienti sati -777 ~-s Soris gaformebuli xelSekruleba, saSemfaseblo momsaxureobis Sesaxeb.* |
| ***Semsyidveli*** | *ssip `Tbilisis #167 sajaro skola~* |
| ***Sesafasebeli qoneba (Sefasebis obieqti):*** | *uZravi qoneba, romelic Sedgeba miwis nakveTisa (saerTo farTobi 14159.00 kv.m.) da masze damagrebuli Senob-nagebobebisagan (Senoba-nagebobebi #1 #2 #3 #4 saerTo farTiT 6514.32 kv.m. da #5)* |
| ***tipi:*** | *Semfaseblis azriT Sefasebis obieqti warmoadgens specializirebuli qonebis tips.* |
| ***misamarTi:*** | *q. Tbilisi, dasaxleba gldani, mikro/raioni 2..* |
| ***mesakuTre:*** | *saxelmwifo (ixile Sefasebis obieqtis iuridiuli maxasiaTebelebis aRwera).* |
| ***Sefasebis mizani:*** | *saprivatizebo Rirebulebis gansazRvra, Sefasebis obieqtis sabazro-saijaro qiris Rirebulebis Sefasebis mizniT;* |
| ***savaraudo gamoyeneba:*** | *konsultacia Sefasebis obieqtis sabazro-saijaro qiris Rirebulebis odenobis Sesaxeb.* |
| ***Sefasebuli ufleba:*** | *sakuTreba* |
| ***TariRebi:L*** | *qonebis Rirebulebis Sefasebis TariRia 6.03.2019 weli, inspeqtirebis TariRi – 5..03.2019 weli, daskvnis momzadebis TariRi 6.03.2019 weli.* |
| ***Sefasebuli Rirebuleba:*** | *Semfaseblis mier Sefasebis obieqtisaTvis Sefasebul iqna sabazro Rirebuleba.*  *Sefasebis saerTaSoriso standartebis Sesabamisad*  *sabazro Rirebuleba warmoadgens gamoTvlad fulad sidides, romeliTac, gaicvleba aqtivi Sefasebis TariRisaTvis dainteresebul myidvelsa da dainteresebul gamyidvels Soris “gaSlili mklavis” principiT transaqciisas, marTebuli marketingis Catarebis Semdeg, rodesac TiToeuli mxare moqmedebs gaTviTcnobierebulad, windaxedulad da Zaldatanebis gareSe”.* |
| ***Sefasebis bazebi:*** | *mocemuli Sefaseba ganxorcielebulia Sefasebis saerTaSoriso standartebis komitetis IVS2017 wels gamoqveynebuli gamocemis Sesabamisad, kerZod gamoyenebulia:*  **zogadi standartebi, kerZod:**  *Sss 101 - `samuSaos masStabebi”*  *Sss 102 - `Sefasebebis ganxorcieleba~*  *Sss 103 - `angariSis momzadeba~*  *aqtivebis standartebi, kerZod:*  *Sss 230. “interesebi uZrav qonebaSi”* |

# 

# Sefasebis obieqtis aRwera

# iuridiuli maxasiaTebelebis aRwera

am Sefasebis miznebisaTvis Semfasebelma moipova amonaweri sajaro reestridan. qvemoT moyvanilia am dokumentebSi arsebuli ZiriTadi monacemebi.

*sajaro reestris amonawerSi arsebuli ZiriTadi monacemebi.*

miwis (uZravi qonebis) sakadastro kodi: #*01.11.12.011.071*

*ganacxadis* registraciis #*882015193494*

ganacxadis momzadebis TariRi: *08/04/2015*

***sakuTrebis ganyofileba***

zona: Tbilisi 01; seqtori: gldani 11; kvartali: 12; nakveTi: 011/071;

misamarTi: qalaqi Tbilisi, dasaxleba gldani, mikro/raioni 2, nakveTi 011/071;

nakveTis sakuTrebis tipi:sakuTreba;

nakveTis funqcia: arasasoflo sameurneo;

nakveTis dazustebuli farTobi: 14159.00 kv.m.

Senoba-nagebob(eb)is CamonaTvali: *Senoba-nagebobebi #1 #2 #3 #4 saerTo farTiT 6514.32 kv.m. da #5*

**mesakuTris ganyofileba**

mesakuTreebi: saxelmwifo

mesakuTre: saxelmwifo.

**ipoTeka:**

**sagadasaxado giravnoba:**

registrirebuli ar aris

**sargebloba:**

**mosargeble:** ssip`Tbilisis #167 sajaro skola~

mesakuTre: saxelmwifo;

sagani: *Senoba-nagebobebi #1 #2 #3 #4 saerTo farTiT 6514.32 kv.m. #5 da miwis nakveTi14159 kv.m.*

mosargeblis arsebobis vadiT.

**valdebuleba:**

**yadaRa/akrZalva:**

registrirebuli ar aris;

**movaleTa reestri:**

registrirebuli ar aris;

# fizikuri maxasiaTebelebis aRwera

**zogadi:**

|  |  |
| --- | --- |
| mismarTi: | *q. Tbilisi, dasaxleba gldani, mikro/raioni 2.* |
| sakadastro kodi: | *01.13.03.041.011* |
| qonebis Semadgenloba: | *uZravi qoneba, romelic Sedgeba miwis nakveTisa (saerTo farTobi* 14519*kv.m.) da masze damagrebuli Senoba-nagebobebi #1 #2 #3 #4 saerTo farTiT 6514.32 kv.m. #5)* |
| arsebuli gamoyeneba: | *inspeqtirebis TariRisaTvis Sefasebis obieqti sargeblobiT aris gacemuli da funqcionirebs ssip `Tbilisis #167 sajaro skola.* |

# miwis nakveTis aRwera

|  |  |
| --- | --- |
| zedapiri: | ZiriTadad swori. |
| eroziuli da datborili monakveTebi: | ar SeimCneva. |
| parkingi: | faqtiurad ara. |
| Robeebi da sxva saxis gaumjobesebebi: | gaaCnia |
| sasargeblo wiaRiseuli: | ar Catarebula Sesabamisi kvleva, iTvleba, rom Sesafasebeli miwis nakveTis qveS ar arsebobs sasargeblo wiaRiseulis aranairi maragi. |
| niadagebi: | niadagebis Sesaxeb angariSis Sedgena SeuZlebeli iyo da amitom niadagis an qve-niadagis Sesaxeb aranairi mosazreba ar aris gamoTqmuli. iTvleba, rom teritoriaze arsebuli niadagebi Seesabameba adgilze arsebuli Senobis SenarCunebas. |

# gaumjobesebebis aRwera

|  |  |
| --- | --- |
| raodenoba | 5 erTeuli. |
| arsebuli gamoyeneba: | inspeqtirebis TariRisaTvis Sefasebis obieqti *sargeblobis uflebiTaa gadacemuli da masSi ganTavsebulia ssip q. Tbilisi #167sajaro skola* |
| Senobis tipi | kapitaluri Senoba (ixile vizualizacia). |
| aRwera | obieqti, romelSic ganTavsebulia saijaro farTi, warmoadgens Senobas, romelic ganTavsebulia 14519.00 kv.m. miwis nakveTze. igi savaraudod aSenebulia gasuli saukunis 70-90 wlebSi. obieqti aRWurvilia yvela sainJinro komunikaciiT. Senoba martivi arqiteqturuli xasiaTisaa. |

# 

# vizualizcia

*suraTi #1. Sefasebis obieqti (wina mxareze)*

|  |
| --- |
|  |

# uSualo garemocvis da mdebareobis aRwera

naxati #1. uSualo garemocvis amsaxveli aerofoto



rogorc zemoT iqna aRniSnuli, am Sefasebis miznebisaTvis Semfasebelma SearCia bazris segmenti (adgilmdebareobis mixedviT), romlis farglebSic moaxdina Sesadarisi analogebis SeTavazebis fasebze informaciismopoveba, Sefasebis procesSi maTi Semdgomi gamoyenebis miznebisaTvis.

# Sefasebis meTodologia

# sabazro Rirebulebis Sefaseba

sabazro Rirebulebis definicia

*sabazro Rirebuleba* warmoadgens gamoTvlad fulad sidides, romeliTac, gaicvleba qoneba Sefasebis TariRisaTvis dainteresebul myidvelsa da dainteresebul gamyidvels Soris “gaSlili mklavis” principiT transaqciisas, marTebuli marketingis Catarebis Semdeg, rodesac TiToeuli mxare moqmedebs gaTviTcnobierebulad, windaxedulad da Zaldatanebis gareSe”

# gamoyenebuli Sefasebis midgomebi

uZravi qonebis sabazro Rirebulebis Sefasebis mimarT Sefasebis praqtikaSi gamoiyeneba sami ZiriTadi midgoma:

* danaxarjebis mixedviT midgoma - gulisxmobs Semdegs: dgindeba miwis nakveTis (rogorc vakanturis) sabazro Rirebuleba, romelsac emateba identuri (analogiuri) Senoba-nagebobis axali mSeneblobis xarjebi da akldeba yvela saxeobebis cveTa (fizikuri, funqcionaluri da ekonomikuri).
* sabazro midgoma - gulisxmobs Semdegs: Sesafasebeli obieqtis pirdapir Sedarebas analogebis im monacemebTan romlebic gayidul iqna an romlebic gancxadebuli arian gasayidad.
* Semosavlebis mixedviT midgoma - gulisxmobs Semdegs: uZravi qonebidan momavali Semosavlebis mimdinare Rirebulebis dadgenas pirdapiri kapitalizaciiT an fuladi nakadebis diskontirebis gamoyenebiT.

am Sefasebis miznebisaTvis Semfaseblis mier gamoyenebul ori midgoma, danaxarjebis da Semosavlebis mixedviT midgoma.

# sabazro midgoma

|  |  |
| --- | --- |
| midgoma | sabazro midgomis gamoyenebisas, Semfasebeli ayalibebs mosazrebas Rirebulebis Sesaxeb Sesadarebeli qonebis obieqtebis Sefasebis qonebis obieqtTan Sedarebis gziT. |
| procedura | Semfasebelma sabazro midgomis gamoyenebisas gadadga Semdegi nabijebi:   * gamoikvlia bazari ... * daadgina informaciis siswore ... * SearCia Sedarebis adekvaturi erTeulebi... * Seadara, gayidvadi qonebis obieqtebi gansaxilvel qonebas, Sedarebis elementebis gamoyenebiT ... * moaxdina rezultatebis SeTanxmeba, Rirebulebis maCvenebelTan maTi dayvanis mizniT. ... “ |
| Sedarebis elementebi | Sedarebis elementebi gansazRvraven qonebis obieqtebis da garigebebis specifiur maxasiaTeblebs, romlebic xsnian fasebis variaciebs. bazris analizi avlens, romeli elementebia gansakuTrebiT mgrZnobiare.  *gayidvebis Sesadarisi monacemebis analizisas ZiriTadad iTvleba Semdegi Sedarebis elementebi:*   * *uZrav qonebaze sakuTrebis uflebebis gadacema...* * *finansirebis pirobebi ....* * *gayidvis pirobebi ....* * *danaxarjebi, romelic gasawevia uSualod yidvis Semdeg ...* * *bazris pirobebi ...* * *adgilmdebareoba ....* * *fizikuri maxasiaTeblebi ...* * *ekonomikuri maxasiaTeblebi ...* * *gamoyeneba ...* * *gayidvis ara-uZravi komponentebi...”*  Semosavlebis kapitalizaciis mixedviT midgoma  |  |  | | --- | --- | | meTodebi | Semosavlebis kapitalizaciis mixediT midgomis realizacia SeiZleba ganxorcieldes ori meTodis saSualebiT, kerZod:   * pirdapiri kapitalizaciis meTodi /Direct Capitalisation/; da * fuladi nakadebis diskontirebis meTodi /Discounted cash flow analysis/. |   **pirdapiri kapitalizaciis meTodi**   |  |  | | --- | --- | | meTodi | meTodis gamoyenebiT SesaZlebelia Sfasdebs uZravi qonebis sabazro Rirebuleba momavali Semosavlebis meSveobiT. | | gamoTvlis formula | MV = NOI/Ro, sadac MV – uZravi qonebis sabazro Rirebuleba, NOI - sufTa saoperacio Semosavali, Ro - kapitalizaciis koeficienti | | procedura | meTodis gamoyenebisas Semfasebeli axorcielebs qmedebebis Semdeg Tanamimdevrobas:  nabiji 1. afasebs erTi wlis ganmavlobaSi potenciuri mTliani Semosavalas (pmS) (pmS = mTliani Semosavali /farTobi X sabazro qira/ + sxva Semosavali);  nabiji 2. afasebs efeqtur mTlian Semosavals (emS=pmS–vakansiebi da danakargebi qiris amouReblobidan);  nabiji 3. adgens mosalodnel xarjebs da rezervebs;  nabiji 4. angariSobs sufTa saoperacio Semosavals (NOI=emS-xarjebi);  nabiji 5. adgens kapitalizaciis koeficienti (Ro);  nabiji 6. adgens uZravi qonebis sabazro Rirebulebas, sufTa saoperacio Semosavlis kapitalizaciis koeficientze gayofis gziT (NOI/Ro). |   **diskontirebuli fauladi nakadebis analizi (meTodi)**   |  |  | | --- | --- | | meTodi | diskontirebuli fuladi nakadebis (dfn) analizi, warmoadgens mkafio daSvebebze dafuZnebul finansuri modelirebis teqnikas, romlebic efuZneba qonebis an biznesis perspeqtivaSi gansaxilvel Semosavlebs da xarjebs da gamoiyeneba, rogorc misaRebi instrumenti Semosavlebis mixedviT midgomis CarCoebSi. | | gamoTvlis formula | MV= ΣNOI1 / (1+i)1 + FV / (1+i)n  sadac:  MV – sabazro Rirebuleba;  NOI1 – aris sufTa saoperacio Semosavali TiToeuli (1) periodisaTvis;  FV – periodis bolos obieqtis gayidvis (reversiis) Rirebuleba;  i – diskontirebis ganakveTi;  n – flobis periodi;  1 – TiToeuli periodis aRniSvna (nomeri). |  danaxarjebis mixedviT midgoma  |  |  | | --- | --- | | midgoma | danaxarjebis mixedviT midgomiT Rirebulebis dadgenisas dafuZnebulia im varaudze, rom xarjebi mSneblobaze, miwis nakveTis SeZenaze da mis momzadebaze warmoadgenen safuZvels uZravi qonebis sabazro Rirebulebis gansazRvrisaTvis. | | procedura | meTodis gamoyenebisas Semfasebeli axorcielebs qmedebebis Semdeg Tanamimdevrobas:  nabiji 1. Sesafasebeli miwis nakveTis /rogorc vakanturis/ SeZenis Rirebulebis Sefaseba;  nabiji 2. gaumjobesebebis Canacvlebis an aRdgeniTi danaxarjebis /xarjebis/ Rirebulebis gaangariSeba;  nabiji 3. gaumjobesebebis amortizaciis /fizikuri, funqcionaluri, gare (ekonomikuri)/ gaangariSeba;  nabiji 4. gaumjobesebebis Canacvlebis an aRdgeniTi narCeni Rirebulebis gaangariSeba /nabiji 2 – nabiji 3/;  nabiji 5. uZravi qonebis Rirebulebis gaangariSeba /nabiji 1 + nabiji 4/. | |

# bazris analizi

**saqarTvelo**

|  |  |
| --- | --- |
| **farTobi: 69700 kv.km.**  **mosaxleba: 4385400.**  **mosazRvre qveynebi: Azerbaijani, TurqeTi, somxeTi, ruseTi**  **geografia: mTaTa sistema da borcvebi moicavs saqarTvelos teritoriis 80%-s. mdebareoba** 40' **da** 47' **aRmosavleT ganedis da** 41' და 44' **samxreTis grZeds Soris.**  **dedaqalaqi – Tbilisi.**  **ETnikuri Semadgenloba: qarTvelebi – 83.8%, azerbaijanlebi – 6.5%, somxebi – 5.7%, rusebi – 1.5%, osebi 0.9%, ukrainelebi -0.2 %, afxazebi 0.1 %, ebraelebi -0.1 %, sxva 0.1 %.** |  |
| **ZiriTadi qalaqebi: quTaisi, rusTavi, baTumi, soxumi, Gori, foTi, zugdidi, Telavi.**  **saxelmwifo ena: qarTuli, xolo afxazeTis teritoriaze qarTuli da afxazuri.**  **erovnuli valuta: qarTuli lari.** | |

**uZravi qonebis bazari**

**Tbilisi**

q. Tbilisi warmoadgens saqarTvelos dedaqalaqs, romlis mosaxleba 2006 wlis 31 dekembris mdgomareobiT Seadgenda 1 103 300 mcxovrebs. Sefasebis TariRisaTvis Tbilisi dayodilia 6 administraciul raionad.

q. Tbilisi mdebareobs samxreT kavkasiaSi, CrdiloeT ganedis 41 43 da aRmosavleTis grZedis 44 47. moqceulia mesame sasaaTo zonaSi. qalaqi gaSenebulia aRmosavleT saqarTveloSi, mdinare mtkvris orive sanapiroze. saqarTvelos dedaqalaqi zRvis donidan 380-770m. simaRleze mdebareobs da amfiTeatriviTaa Sefenili sami mxridan mTebiT Semofargluli qvabulis ferdobebze. Tbilisis farTobi Seadgens 350 kv.km.-s, aqedan 40%-ze meti ganaSenianebulia. Tbiliss aRmosavleTiT, samxreTiT da nawilobriv dasavleTiT esazRvreba gardabnis raioni, xolo CrdiloeTiT da dasavleTiT mcxeTis raioni.

# umaRlesi da saukeTeso gamoyeneba

**definicia**

qonebis yvelaze savaraudo gamoyeneba, romelic fizikurad SesaZlebelia, iuridiulad daSvebulia da finansurad SesaZlebelia, da amasTan erTad qonebis Sefaseba iZleva Rirebulebis maqsimalur odenobas.

**analizis saxeebi**

Sefasebis praqtikaSi miRebulia umaRlesi da saukeTeso gamoyenebis analizis ori saxe:

1. vakanturi miwis nakveTisaTvis;
2. gaumjobesebebis (gaumjobesebuli) mqone miwis nakveTisaTvis.

miwis nakveTis ganaSenianebidan gamomdinare am Sefasebis miznebisaTvis Semfasebels miaCnia, rom Sesafasebeli qonebis umaRless da saukeTeso gamoyenebas warmoadgens misi gaqiraveba, rac gazrdis skolis Semosavals.

# SezRudvebi da daSvebebi

Sefasebis process Tan axlda Semdegi saxis SemzRudavi pirobebi da am pirobebidan Semfaseblis mier gakeTebul/miRebul iqna Semdegi saxis daSvebebi:

1. Semfasebelma moiZia amonaweri sajaro reestridan da skolis Sida azomviTi naxazi. am Sefasebis miznebisaTvis Semfaseblis mier miRebulia daSveba imis Sesaxeb, sajaro reestris amonawerSi da azomviT naxazSi asaxuli nebismieri saxis informacia sworia da Seesabameba realobas.
2. Semfasebels xelSekrulebiT ar evaleboda azomviTi samuSaoebis Catareba da mas ar Cautarebia azomviTi samuSaoebi. Semfaseblis mier Catarebuli azomviTi samuSaoebi SeiZleba moicavdes garkveul cdomilebebs, razedac Semfasebeli ar iRebs aranair pasuxismgeblobas.
3. Semfasebeli gulisxmobs raime saxis faruli faqtorebis ar arsebobas (daskvnaSi aRniSnulis garda), romelTac SeiZleba gavlena hqondes Sesafasebeli qonebis Rirebulebaze da ar iRebs pasuxismgeblobas aseTi faqtebis arsebobaze.
4. mocemuli daskvna moicavs Semfaseblis profesionalur azrs mis mier Sefasebul Rirebulebis maCvenebelTan mimarTebaSi da ar SeiZleba CaiTvalos garantiad imisa, rom Sefasebuli qoneba xelidan xelSi gasxvisebuli iqneba zustad Sefasebuli Rirebulebis mixedviT.
5. Rirebulebis saboloo maCvenebeli warmoadgens mopovebuli informaciis analizis Sedegad miRebul Sedegs da ar warmoadgens imis garantias, rom bazarze SeiZleba ar arsebobdes sxva SeTavazebebi an garigebis faqtebi romlebic gansxvavdebian Tanxobrivi maCveneblebiT.

# dasaxleba gldani

Semfaseblis mier analogebis SerCevis mizniT mopovebul da ganxilul iqna 2018 wels ganxorcielebuli yvela tranzaqcia. analizis Sedegad dadginda:

arasacxovrebeli analogiuri farTebis gayidvebis Sesaxeb monacemebi ar arsebobs;

mopovebuli gayidvebidan da SeTavazebidan Semfaseblis mier vercerTi ver iqna gamoyenebuli, maTsa da Sefasebis obieqts Soris fizikuri da Tvisobrivi maxasiaTebelebis gansxvavebebis gamo, aqedan gamomdinare Semfasebelma Sefasebis miznebisaTvis ar gamoiyeneba sabazro midgoma.

# diskontirebuli fuladi nakadebis analizi (meTodi)

**zogadi monacemebi**

“diskontirebuli fuladi nakadebis analizi warmoadgens finansuri modelirebis xerxs, romelic efuZneba calsaxa daSvebebs qonebis an sameurneo subieqtis saprognozo Semosavlebsa da xarjebs Sesaxeb.”

Semfaseblis mier ganxiluli finansuri modelirebis ZiriTadi parametrebi:

**saprognozo periodi:**

5 weli;

**reversiis TariRi:**

me-6 weli;

**qiris odenoba wlebis mixedviT:**

ucvleli;

**sabazro saijaro qiris odenoba:**

Sefasebis pirvel etapze Semfasebelma moaxdina Sefasebis obieqtisaTvis sabazro saijaro qiris Sefaseba.

Semfasebelma moipova bazris SeCeul segmentSi arsebuli komerciuli daniSnulebis farTebze arsebuli qirebis Sesaxeb monacemebi da Sedarebis procedurebis ganxorcielebis Semdeg Seafasa Sefasebis obieqtis sabazro saijaro qiris sidide, romelmac Seadgina 8 lari kvadratul metrze yovelTviurad.

aRniSnulebi sidide warmoadgens wminda saijaro Tanxas da ar moicavs aranair gadasaxadebs.

**vakansiebi da danakargebi qiris amouReblobidan**

mocemuli meTodis miznebisaTvis igulismeba, rom uZravi qoneba gaqiravebulia mTlianad da ar arsebobs qiris amoRebis problemebi.

**xarjebi:**

ar iqna gaTvaliswinebuli arnairi xarjebi. Sefasebis obieqti warmoadgens erT mTlian gasaqiravebel farTs. bazarze arsebuli situacia gviCvenebs, rom aseTi qonebis gaqiravebisas rogorc wesi gamqiravebeli (moijare) aqiravebs farTs “civi qiris” principidan gamomdinare, rac gulisxmobs imas, rom yvelanairi komunaluri da movla-Senaxvis xarjebis gadadis moijareze.

# danaxarjebis mixedviT midgoma

**danaxarjebis meTodiT Sefaseba**

**aRgeniTi Rirebulebis Sefaseba**

Sesafasebeli SenobisaTvis Semfasebelma Seafasa misi *Canacvlebis Rirebuleba.*

***Canacvlebis Rirebuleba***gamoxatavs msgavsi funqciuri gamoyenebis gaumjobesebis (Seqmnaze) gaweul xarjebis Rirebulebas Sefasebis TariRisaTvis, Tanamedrove standarebisa da samSeneblo masalebis gamoyenebiT.

Canacvlebis Rirebuleba Sefasebulia kvadratuli (kuburi) metrebis Sedarebis meTodis gamoyenebiT. meTodi dafuZnebulia Sedarebaze Semdegi daSvebis gaTvaliwinebiT, rom axlo warsulSi aSenebuli Sesadarisi Senobis 1 kv.m.-is an 1kub.m.-is aSenebis dadgenili Rirebuleba warmoadgens safuZvels Sesafasebeli gaumjobesebis 1kv.m. an 1 kub.m. aRdgeniTi an Canacvlebis Rirebulebis SefasebisaTvis, amasTan Sefasebels SeiZleba daWirdes garkveul koreqtirebebis Setana.

am meTodis gamoyenebisas Semfasebelma gadadga Semdegi nabijebi:

nabiji 1. adgens Sesafasebeli obieqtis moculobas an farTs, muSa naxazebis, proeqtebis an azomviTi samuSaoebis safuZvelze;

nabiji 2. adgens Sesafasebeli obieqtis msgavs (fizikuri maxasiaTeblebiT, funqcionaluri daniSnulebiT da sxva maxasiaTeblebiT), axlo warsulSi aSenebul Sesadaris obieqtebs da iRebs maT mSneblobaze gaweul pirdapiri da iribi xarjebis (danaxarjebis) maCveneblebs;

nabiji 3. axdens pirdapiri da iribi xarjebis (danaxarjebis) jamuri maCveneblebis dayvanas 1m2 (m3)-ze.;

nabiji 4. adgens Sesafasebeli obieqtis axali mSeneblobis Rirebulebas, 1kv.m. (kub.m.)-ze dayvanili xarjebis maCveneblis Sesafasebeli obieqtis farTze an moculobaze gamravlebis gziT.

**cveTis Rirebulebis Sefaseba**

Semfasebelma cveTis Rirebulebis Sefaseba moaxdina dayofis meTodis gamoyenebiT, romlis Sinaaarsi SeiZleba grafikulad gamoixatos Sedmegi saxiT:

|  |  |  |  |
| --- | --- | --- | --- |
|  | |  | | --- | |  | | fizikuri (aRdgenadi da aRudgeneli) cveTa |
| dayofis meTodi |  | funqcionaluri (aRdgenadi da aRudgeneli) cveTa/gaufasureba |
|  |  | ekonomikuri cveTa/gaufasureba |

**aRdgenadi fizikuri cveTis Sefaseba**

aRdgenadi fizikuri cveTa Seadgens uZravi qonebis Rirebulebis danakargs, romelic ganisazRvreba Senobis (nagebobis) dazianebuli da defeqturi ZiriTadi elementebis remontis xarjebis odenobiT, misi sidide (odenoba/xarisxi) ganisazRvreba Senobis (nagebobis) teqnikuri Sefasebis safuZvelze uSualo vizualuri da saWiroebis SemTxvevaSi sainJinro mowyobilobebis gamoyenebiT inspeqtirebisas.

aRdgenadi fizikuri cveTis Sefasebisas Semfasebelma ixelmZRvanela qvemoT moyvanili cxriliT da am tipis cveTis maCvenebel ganakveTad daadgina 20%.

|  |  |  |
| --- | --- | --- |
| **fizikuri cveTa %** | **teqnikuri mdgomareobis Sefaseba** | **teqnikuri mdgomareobis saerTo maxasiaTebeli** |
| 0-20 | kargi | deformaciebi da dazianebebi ar gaaCnia. arsebobs calkeuli dazianebebi, romlebic ar axdenen zegavlenas elementis eqspluataciaze da aRmoifxvrebian mimdinare remontis periodSi. |
| 21-40 | damakmayofilebeli | Senobis elementebi mTlianobaSi vargisiania misi eqspluataciisaTvis, magram esaWiroeba remonti eqspluataciis arsebul stadiaSi. |
| 41-60 | aradamakmayofilebeli | Senobis elementebis eqspluatacia SesaZlebelia mxolod remontis Catarebis SemTxvevaSi. |
| 61-80 | cudi | mzidi konstruqciebi avariul mdgomareobaSia, xolo aramzidi cudSi. elementebi Tavis funqcias Seasrulebs mxolod specialuri kapitaluri gamagrebis an maTi mTlianad Secvlis SemTxvevaSi. |
| 81-100 | gamousadegari | Senobis aRdgena SeuZlebelia |

# sabazro Rirebulebis saboloo sididis Sefaseba

Semfasebelma Rirebulebis saboloo maCveneblis Sefaseba moaxdina ori midgomiT gaangariSebuli Sedegebis Sewonvis gziT, Semdegi saxiT:

|  |  |  |  |
| --- | --- | --- | --- |
| **Sefasebis mimarT midgoma** | **Sefasebuli Rirebuleba** | **Sewonvis koeficienti** | **Sewonili sidide** |
| sabazro midgoma | - | - | - |
| danaxarjebis mixedviT | 8 000 000 | 0,60 | 4 800 000 |
| Semosavlis kapitalizaciis mixedviT | 2 878 000 | 0,40 | 1 151 200 |
| Rirebulebis saboloo sidide: | | | **5 951 200,00** |
| **Rirebulebis saboloo sidide (damrgvalebuli):** | | | **5 951 000,00** |

mopovebuli monacemebidan da bazarze arsebuli situaciidan gamomdinare, Semfasebels miaCnia, rom danaxarjebis mixedviT midgomas gaaCnia meti ndobis faqtori.



# komunaluri gadasaxadebi

**gaTbobis yovelTviuri gadasaxadis gansazRvra**

moijareebze gacemuli farTebis komunaluri gadasaxadebis gansazRvrisTvis gamoyenebuli iqna skolis mier garkveuli periodisTvis faqtiurad gaweuli danaxarjebi.

moxmarebuli Tboenergiis gansazRvrisaTvis saWiroa vicodeT ori parametri: skolis farTi da garkveuli periodisTvis gaweuli xarji. skolis mier 2017-2018 ww. zamTarSi ganmavlobaSi daxarjulia 16797 kub.m. gazi, rac fulad gamoxatulebaSi Seadgens 12597 lars. Tu daxarjuli gazis raodenobas gavyobT skolis saerTo farTze miviRebT, rom erTi kv.m. gaTbobisTvis ixarjeba 0.43 kub.m. gazi TveSi. erT kv.m. daxarjuli gazis raodenoba unda gadamravldes moijaris mier dakavebul farTze da miviRebT erTi Tvis ganmavlobaSi saijaro farTis gaTbobisTvis daxarjul raodenobas. daangariSeba mocemulis cxriliSi #1

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| skolis farTobi (damrgvalebiT) | 2017-2018 ww. Ddaxarjuli gazi kub.m. | gazis xarji (1 kv.m. saSualod) | saijaro farTi | TveSi sijaro farTis gaTbobaze daxarjuli gazi | erT saaTSi moxmarebuli gazis raodenoba kub.m. | kub.m. fasi | TveSidaxarjuli gazis Rirebuleba | erTi saaTSi daxarjuli gazis Rirebuleba |
| 6514,32 | 16797,00 | 0,43 | 78,40 | 33,69 | 0,05 | 0,75 | 25,27 | 0,035 |

**wylis yovelTviuri gadasaxadis gansazRvra**

moijareebze gacemuli farTebis komunaluri gadasaxadebis gansazRvrisTvis gamoyenebuli iqna skolis mier garkveuli periodisTvis faqtiurad gaweuli danaxarjebi. saSualod kacze dReSi iangariSeba 2 litri wyali. Semfasebels Seeqmna SezRudva: ucnobia moijareebis mier dakavebul farTebSi (wreebSi) ramdeni moswavle iqneba dakavebuli, Semfasebelma miiRo daSveba da wylis raodenoba daiyvana erTeul kvadratul metramde da gadaanawila Sesabamis farTebze. skolis mier 2017 wlis ganmavlobaSi daxarjulia 367 kub.m. wyali, rac fulad gamoxatulebaSi 1616 lars Seadgens. Tu daxarjuli wylis raodenobas gavyobT skolis saerTo farTze miviRebT, rom erTi kv.m. ixarjeba 0.009 kub.m. wyali TveSi. erT kv.m. daxarjuli wylis raodenoba unda gadamravldes moijaris mier dakavebul farTze da miviRebT erTi Tvis ganmavlobaSi saijaro farTze daxarjul wylis raodenobas.

daangariSeba mocemulia cxriliSi #2

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| skolis farTobi (damrgvalebiT) | 2017 welsDdaxarjuli wyali | wylis xarji TveSi (saSualoT) | erT kv.m. moxmarebuli wylis saSualo raodenoba | saijaro farTi | saSualod TveSi daxarjuli wyali | erT saaTSi daxarjuli wylis raodenoba | kub.m. fasi | erT saaTis Rirebuleba | TveSi gadasaxdeli Tanxa |
| 6514,32 | 367,27 | 61,21 | 0,009 | 78,40 | 0,7 | 0,0010 | 4,40 | 0,005 | 3,241 |

# saijaro Rirebulebis Sefaseba

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Senobis saprivatizebo Rirebuleba** | **saqarTvelos mTavrobis dadgenileba #328 dadgenilebis Sesabamisad (%)** | **saqarTvelos mTavrobis dadgenileba #328 dadgenilebis Sesabamisad (lari)** | **Senobis saerTo farTobi** | **1 kv.m. Rirebuleba (lari/weli)** | **TveSi kv.m.(lari/Tve)** | **saijaro farTi** | **saijaro farTi(TveSi/lari)** | **TveSi/ saaTi** | **1 kv.m. Rirebuleba /saaTi** | **saijaro farTi (kv.m.)** | **erTi saaTis Rirebuleba** |
| 5 951 200,00 | 5% | 297560 | 6514,32 | 45,68 | 3,81 | 78,40 | 298,43 | 720 | 0,005 | 81,00 | 0,428 |

*aRniSnuli sabazro-saijaro qira warmoadgens sawyis saijaro qiras farTis auqcions wesiT gacemis SemTxvevaSi*

# saboloo sididis Sefaseba

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  | **komunalurebi** | | |
| **#** | **saijaro farTi** | **saijaro qira TveSi** | **saijaro qira (saaTi)** | **saijaro qira moZravi qoneba (Tve)** | **saijaro qira moZravi qoneba (saaTi)** | **saijaro qira TveSi (moZravi qonebis CaTvliT)** | **saijaro qira (moZravi qonebis CaTvliT)** | **gazi Tve** | **deni Tve** | **wyali Tve** |
| 1 | 78,40 | 298,43 | 0,000 | 0,000 | 0,000 | 298,43 | 0,00 | 25,27 | 0 | 3,24 |