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National
Association of
Regulatory
Utility
Commissioners



ENERGY REGULATORS
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Developing Instructions for Regulatory Systems of Accounts

**Thomas Welch
Pierce Atwood LLP**

**Regional Workshop on Uniform System of Accounts and Regulatory
Reporting**

**February 26-27
Budapest, Hungary**

- The objective is consistency and clarity
- Sources:
 - Charts of Accounts
 - Instruction Manual (e.g. Bulgarian)
 - IFRS Manuals and IASB interpretations
 - Instructions on Forms (e.g. FERC Form 1)
- Process
 - Interactions with Utilities
 - Interactions among commissions



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