

## **Regulation and Information Requirements**

### Financial Information

Fundamentos de contabilidad. Universidad Nacional de Colombia. Link:  
[www.virtual.unal.edu.co/cursos/economicas/2006086/index.html](http://www.virtual.unal.edu.co/cursos/economicas/2006086/index.html)

### Common costs allocation

Regulatory Accounting Guideline 4.02, "Analysis of Operating Costs and Assets":  
OFWAT, Link:  
[www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/AttachmentsByTitle/rag402\\_jan03.pdf/\\$FILE/rag402\\_jan03.pdf](http://www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/AttachmentsByTitle/rag402_jan03.pdf/$FILE/rag402_jan03.pdf)

Separación contable. México: Publicaciones oficiales, COFETEL. Link:  
[www.cft.gob.mx/html/9\\_publica/metodologia/cap3.rtf](http://www.cft.gob.mx/html/9_publica/metodologia/cap3.rtf)

Criterios de Distribución de Costos y de Activos. México: Publicaciones oficiales,  
COFETEL. Link: [www.cft.gob.mx/html/9\\_publica/metodologia/cap6.rtf](http://www.cft.gob.mx/html/9_publica/metodologia/cap6.rtf)

### Cost of Capital

Wright, S.; R. Mason and D. Miles. February 13 2003. A study into certain aspects of  
the cost of capital for regulated utilities in the UK. : Smithers & Co. Ltd. Link:  
<http://www.smithers.co.uk>

Cooper, I. and D. Curie. The Cost of Capital for the UK water Sector. Regulation  
Initiative Working Paper No. 28. Link:  
<http://papers.ssrn.com/sol3/DisplayAbstractSearch.cfm>

Electricity Distribution Price Control Review Background information on the cost of  
capital. March 2004. Ofgem. Link: <http://www.ofgem.gov.uk>

Electricity Distribution Price Control. Office of the Regulator-General. Link:  
<http://www.reggen.vic.gov.au>

Alexander, I. February 2004. Cost of Capital: a Practical guide for infrastructure  
regulators. World Bank.

## **Corporate information Systems**

### Objectives of Information Systems

Sistemas de información gerencial. : Universidad Nacional de Colombia. Link:  
<http://www.virtual.unal.edu.co/cursos/economicas/92402/index.html>

### General Accounting Principles

Sistemas Contables II, Principios Contables Generalmente Aceptados. Link:  
<http://www.gestiopolis.com/recursos/documentos/fulldocs/fin/ppioscontablesgralmenteaceptados.htm>

Principios de Contabilidad Generalmente Aceptados. Link:  
<http://www.monografias.com/trabajos/pcga/pcga.shtml>

Contabilidad. Link: <http://server2.southlink.com.ar/vap/contabilidad.htm>

#### Analytical Accounting

Fundamentos de contabilidad. Universidad Nacional de Colombia. Link:  
[www.virtual.unal.edu.co/cursos/economicas/2006086/index.html](http://www.virtual.unal.edu.co/cursos/economicas/2006086/index.html)

Financial and management accounts: The Basics. Link:  
[www.businesslink.gov.uk/bdotg/action/detail?r.l3=1073933591&r.l2=1073858944&r.t=RESOURCES&r.i=1074410836&r.l1=1073858790&r.s=m&type=RESOURCES&itemId=1073791257](http://www.businesslink.gov.uk/bdotg/action/detail?r.l3=1073933591&r.l2=1073858944&r.t=RESOURCES&r.i=1074410836&r.l1=1073858790&r.s=m&type=RESOURCES&itemId=1073791257)

Shim, Jae K. and Joel G. Siegel. 2000 - Second Edition. Modern Cost Management & Analysis. USA: Barron's Business Library.

#### Key elements of Accounting Systems

Curso de Contabilidad Básica. Universidad Nacional de Colombia. Link:  
<http://www.virtual.unal.edu.co/cursos/economicas/91200/>

Fundamentos de contabilidad. Universidad Nacional de Colombia. Link:  
[www.virtual.unal.edu.co/cursos/economicas/2006086/index.html](http://www.virtual.unal.edu.co/cursos/economicas/2006086/index.html)

Walton, Peter. 2001. La Comptabilité anglo-saxonne. Paris, France: La Découverte

#### Understanding financial Statements

Introducción a al Contabilidad. Centro de Estudios Financieros. Link:  
<http://www.contabilidad.tk/necesidad-de-informacion-economica-2.htm>

Fundamentos de contabilidad. : Universidad Nacional de Colombia. Link:  
[www.virtual.unal.edu.co/cursos/economicas/2006086/index.html](http://www.virtual.unal.edu.co/cursos/economicas/2006086/index.html)

Fiedlob, George T. and Franklin J. Plewa, Jr.. 2000 - Second Edition. Financial and Business Statements. USA: Barron's Business Library

Garrison, Ray H.; Eric W. Noreen. 1994 - Seventh Edition. Managerial Accounting. USA: Irwin

Garrison, Ray H.; Eric W. Noreen. 1994 - Seventh Edition. Ready Notes to accompany "Managerial Accounting". USA: Irwin

### **Regulatory Accounting I**

#### Limitations of traditional accounting principles when applied to regulation

Resolución OSINERG N° 0425-2002-OS/CD “Manual de Contabilidad Regulatoria”.  
Link: [www.cte.org.pe/frames.asp?Topic=resoluciones](http://www.cte.org.pe/frames.asp?Topic=resoluciones)

Manual de contabilidad regulatoria para el AIJC. Perú: OSITRAN. Link:  
[www.ositran.gob.pe/publicacion.html](http://www.ositran.gob.pe/publicacion.html)

Galetovic, Alexander; Ricardo Sanhueza. 2002. Regulación de Servicios Públicos: Más Transparencia para Emular a la Competencia. Chile: Centro de Estudios Públicos.  
Link: [www.cepchile.cl/dms/archivo\\_3013\\_514/pder254\\_galetovic.pdf](http://www.cepchile.cl/dms/archivo_3013_514/pder254_galetovic.pdf)

Specific needs of Regulatory Practice: Activity separation

Separación contable. México: Publicaciones oficiales, COFETEL. Link:  
[www.cft.gob.mx/html/9\\_publica/metodologia/cap1.rtf](http://www.cft.gob.mx/html/9_publica/metodologia/cap1.rtf)  
[www.cft.gob.mx/html/9\\_publica/metodologia/cap2.rtf](http://www.cft.gob.mx/html/9_publica/metodologia/cap2.rtf)

Accounting documents. BT, Link:

[www.btplc.com/Thegroup/Regulatoryinformation/Financialstatements/PDF2003/AccountingDocuments19September2003.pdf](http://www.btplc.com/Thegroup/Regulatoryinformation/Financialstatements/PDF2003/AccountingDocuments19September2003.pdf)

RAG 04. OFWAT. Link:

[www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/AttachmentsByTitle/rag402\\_jan03.pdf/\\$FILE/rag402\\_jan03.pdf](http://www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/AttachmentsByTitle/rag402_jan03.pdf/$FILE/rag402_jan03.pdf)  
[www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/AttachmentsByTitle/RAG401annex.pdf/\\$FILE/RAG401annex.pdf](http://www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/AttachmentsByTitle/RAG401annex.pdf/$FILE/RAG401annex.pdf)

Electricity Industry Guideline No. 8. Electricity Transmission Regulatory Information Requirements. Link: [http://archive.esc.vic.gov.au/1997/electric\\_guide8.pdf](http://archive.esc.vic.gov.au/1997/electric_guide8.pdf)

Documentos de discusión. OFGEM. Link:

[www.ofgem.gov.uk/temp/ofgem/cache/cmsattach/1699\\_52ngc\\_rag.doc](http://www.ofgem.gov.uk/temp/ofgem/cache/cmsattach/1699_52ngc_rag.doc)  
[www.ofgem.gov.uk/temp/ofgem/cache/cmsattach/217\\_5july01.pdf](http://www.ofgem.gov.uk/temp/ofgem/cache/cmsattach/217_5july01.pdf)

Specific needs of Regulatory Practice: Common and share costs allocation criteria

Electricity Industry Guideline No. 3. Link:

[www.esc.vic.gov.au/apps/page/user/pdf/Guideline\\_No\\_3\\_final\\_300104.pdf](http://www.esc.vic.gov.au/apps/page/user/pdf/Guideline_No_3_final_300104.pdf)

RAG 02. : OFWAT. Link:

[www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/AttachmentsByTitle/RAG2.pdf/\\$FILE/RAG2.pdf](http://www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/AttachmentsByTitle/RAG2.pdf/$FILE/RAG2.pdf)

RAG 03. : OFWAT. Link:

[www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/AttachmentsByTitle/rag305\\_jan03.pdf/\\$FILE/rag305\\_jan03.pdf](http://www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/AttachmentsByTitle/rag305_jan03.pdf/$FILE/rag305_jan03.pdf)

RAG 04 (versión 4.02). : OFWAT. Link:

[www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/AttachmentsByTitle/rag402\\_jan03.pdf/\\$FILE/rag402\\_jan03.pdf](http://www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/AttachmentsByTitle/rag402_jan03.pdf/$FILE/rag402_jan03.pdf)

Separación contable. México: Publicaciones oficiales, COFETEL. Link:

[www.cft.gob.mx/html/9\\_publica/metodologia/cap3.rtf](http://www.cft.gob.mx/html/9_publica/metodologia/cap3.rtf)

Grupos de costos. México: Publicaciones oficiales, COFETEL. Link:

[www.cft.gob.mx/html/9\\_publica/metodologia/cap4.rtf](http://www.cft.gob.mx/html/9_publica/metodologia/cap4.rtf)

Procesos y actividades. México: Publicaciones oficiales, COFETEL. Link: [www.cft.gob.mx/html/9\\_publica/metodologia/cap5.rtf](http://www.cft.gob.mx/html/9_publica/metodologia/cap5.rtf)

Criterios de Distribución de Costos y de Activos. México: Publicaciones oficiales, COFETEL. Link: [www.cft.gob.mx/html/9\\_publica/metodologia/cap6.rtf](http://www.cft.gob.mx/html/9_publica/metodologia/cap6.rtf)

Hornngren, Charles T.; George Foster. 1962 (Six Edition). Cost Accounting. A managerial Emphasis. USA: Prentice-Hall, Inc.. Link:

#### Auditing and Regulation

RAG 3. : OFWAT. Link:

[www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/AttachmentsByTitle/rag305\\_jan03.pdf/\\$FILE/rag305\\_jan03.pdf](http://www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/AttachmentsByTitle/rag305_jan03.pdf/$FILE/rag305_jan03.pdf)

GUIDELINE N° 16 REGULATORY AUDITS OF DISTRIBUTION BUSINESSES ELECTRICITY AND GAS INDUSTRIES. : Essencial Services Commision. Link: [www.esc.vic.gov.au/apps/page/user/pdf/Guideline16Mar04\\_Ver2.pdf](http://www.esc.vic.gov.au/apps/page/user/pdf/Guideline16Mar04_Ver2.pdf)

Informal Resolution to Audit Findings Rule Change Proposal. : . Link: [www.nzelectricity.co.nz/mrcc/MGBM/030527/AuditfindingsinformalRsnruleChgPsl.doc](http://www.nzelectricity.co.nz/mrcc/MGBM/030527/AuditfindingsinformalRsnruleChgPsl.doc)

### **Regulatory Accounting II**

#### Accounting plan and manual for regulatory accounting

Plan de cuentas. Link: [http://server2.southlink.com.ar/vap/plan\\_de\\_cuentas.htm](http://server2.southlink.com.ar/vap/plan_de_cuentas.htm)

Electric Plant Accounts. : Federal Energy Regulatory Commission. Link: [www.ferc.gov/legal/ferc-regs/acct-matts/usofa/electric/EIPntAc5.pdf](http://www.ferc.gov/legal/ferc-regs/acct-matts/usofa/electric/EIPntAc5.pdf)

PLAN GENERAL DE CUENTAS. : . Link:

<http://www.hacienda.gob.ni/sigfa/tomoi/contabilidad/>

Resolución OSINERG N° 0425-2002-OS/CD “Manual de Contabilidad Regulatoria”. : . Link: [www.cte.org.pe/frames.asp?Topic=resoluciones](http://www.cte.org.pe/frames.asp?Topic=resoluciones)

Manual de contabilidad regulatoria para el AIJC. Perú: OSITRAN. Link: [www.ositran.gob.pe/publicacion.html](http://www.ositran.gob.pe/publicacion.html)

Financial Reporting by Rate-Regulated Enterprises. 2002. Toronto, Canada: The Canadian Institute of Chartered Accountants. Link:

#### Information exchange mechanisms

Information for regulation. : OFWAT. Link:

[www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/Content/informationnote01](http://www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/Content/informationnote01)

Information for Regulation. : Water Commissioner. Link:

[www.watercommissioner.co.uk/FS%2011%20Info%20for%20Regulation.html](http://www.watercommissioner.co.uk/FS%2011%20Info%20for%20Regulation.html)

Information Requirement systems and Sanctions

Annual Return 2001-05 A consultation paper on monitoring companies' performance. : .

Link:

[www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/Content/assessmentofcompanyperformance](http://www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/Content/assessmentofcompanyperformance)

Information Requirement systems and Sanctions

THE BUSINESS PLANNING PROCESS, CUSTOMER CONSULTATION AND INFORMATION REQUIREMENTS FOR THE 1999 PERIODIC REVIEW. : . Link:

[www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/Content/planninginformationrequirements1999](http://www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/Content/planninginformationrequirements1999)

Periodic Review; Information Requirement N Monitoring Plan For 2000-2005

(Covering Quality, Service, Serviceability & Prices (Public Domain). 1999. Link:

[www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/Content/informationrequirement](http://www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/Content/informationrequirement)

Information Requirement systems and Sanctions

Information Requirement Guidelines. : ACCC. Link:

[www.accc.gov.au/content/index.phtml/itemId/357241/fromItemId/268679](http://www.accc.gov.au/content/index.phtml/itemId/357241/fromItemId/268679)

PENALTY FARES A POLICY STATEMENT. : ORR. Link: [www.rail-reg.gov.uk/upload/pdf/34.pdf](http://www.rail-reg.gov.uk/upload/pdf/34.pdf)

The Penalty fare rules 1997. : . Link: [www.rail-reg.gov.uk/upload/pdf/4.pdf](http://www.rail-reg.gov.uk/upload/pdf/4.pdf)

PERFORMANCE TARGETS AND PENALTIES FOR 2000-01. : . Link: [www.rail-reg.gov.uk/upload/pdf/nms-pp215.pdf](http://www.rail-reg.gov.uk/upload/pdf/nms-pp215.pdf)

Informal Resolution to Audit Findings Rule Change Proposal. : . Link:

[www.nzelectricity.co.nz/mrcc/MGBM/030527/AuditfindingsinformalRsnruleChgPsl.doc](http://www.nzelectricity.co.nz/mrcc/MGBM/030527/AuditfindingsinformalRsnruleChgPsl.doc)

Case Study: The Regulatory accounting system in UK – OFWAT (including example of information exchange processes based on the current 2004 tariff review)

Ofwat forward Programme 2003-04 to 2005-06. : OFWAT. Link:

<http://www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/Content/pr04index>

Setting water and sewerage price limits for 2005-10: Framework and approach. :

OFWAT. Link: <http://www.ofwat.gov.uk/aptrix/ofwat/publish.nsf/Content/pr04index>

Case Study: Regulatory reporting for electricity distribution and retailing businesses" from ACCC (Australia)

National Regulatory Reporting for Electricity Distribution and Retailing businesses. 2002. ACCC. Link:

<http://www.accc.gov.au/content/index.phtml/itemId/332190/fromItemId/3894>