

Utility Regulation The Regulatory Asset Base And The Cost

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A regulatory asset is a way to capitalize cash flows for public utilities so that they appear on the balance sheet instead of the income statement. These apply chiefly to public utilities such as...

Regulatory Asset Defined

Utility Regulation, the Regulatory Asset Base and the Cost of Capital, lecture by Professor Dieter Helm to the Competition Commission Publication date 6th May 2009

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~~Utility Regulation, the Regulatory Asset Base and the Cost ...~~

Utility Regulation, the Regulatory Asset Base and the Cost of Capital Steve Smith
Ofgem May 6th 2009 Thank you to the Competition Commission for organising this very timely lecture on an important topic and for inviting me to respond to Dieter's lecture. And thank you for Dieter for tonight's thought provoking lecture.

~~Utility Regulation, the Regulatory Asset Base and the Cost ...~~

Utility Regulation, the Regulatory Asset Base and the Cost of Capital Dieter Helm
University of Oxford. May 6. th. 2009. Competition Commission Spring Lecture

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~~Utility regulation, the Regulatory Asset Base and the Cost ...~~

A regulatory asset is an asset that is owned by a utility, but is controlled or regulated by a government regulatory agency. In most instances, the agency grants the utility the privilege of deferring the costs or revenues associated with the asset to the company's balance sheet. This creates a situation in which the asset does not have to be posted on the income statement and charged against either the revenues or the expenses for the period covered by that statement.

~~What is a Regulatory Asset? (with picture)~~

Although regulators are often seen as a useful agent for those who want to change the behaviour of utility industries in various ways, the principal purpose of utility regulation is to limit the economic harm that would occur if these naturally monopolistic industries were not regulated.

~~Utility & Network Regulation - Understanding Regulation~~

The regulatory asset base and regulatory commitment. The regulatory asset base (RAB) is a key aspect of infrastructure industry regulation in the UK and elsewhere. Jon Stern, Honorary Visiting Professor at City University, London, argues that the most important feature of the RAB is the process by which it is reassessed and revised, and that this provides considerable evidence on the consistency and transparency of regulatory regimes.

~~The regulatory asset base and regulatory commitment | Oxera~~

The Utility Regulator is responsible for regulating the electricity, gas, water and sewerage industries in Northern Ireland, promoting the short- and long-term interests of consumers. For the...

~~Utility Regulator~~

capitalized as a regulatory asset if : (a.) It is probable that future revenues in an amount approximately. equal to the capitalized cost will result from inclusion of that cost in. allowable costs for ratemaking purposes. (b.) The regulator intends to provide for the recovery of that.

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~~Accounting for Public Utilities—NARUC~~

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Operating capital, storm damage, conservation programs and other “regulatory assets” all go into rate base where the un-amortized portion earns the rate of return. Utilities prefer long amortization and depreciation periods. They borrow money at low rates and invest in guaranteed high return capital projects. Negative Consequences

~~Public Utility Ratemaking 101 (the problems of rate base ...~~

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Regulatory accounting for utility regulations is an accounting system that demonstrates compliances with transparency, objectivity and non-discrimination obligations. Other compliances include anticompetitive behavior and systematic of disaggregation of costs, revenue, asset and liabilities against defined regulatory Markets and Services.

~~Regulatory Accounting for Utility Regulations—AFRALTI~~

Definition Specific costs or revenues that a utility is allowed to defer to its balance sheet, rather than reporting them on the company's income statement. Instead of being treated as income or expenditures in a single year, these items are booked as assets and do not need to be reported for tax purposes.

~~What is Regulatory Asset? definition and meaning~~

Regulatory Asset Base (RAB) Value of net invested capital for regulatory purposes, calculated on the basis of the rules defined by the Electricity, Gas and Water Authority (the Authority) for determining base revenues for the regulated businesses.

~~Regulatory Asset Base (RAB)~~

The Utility Regulation training course equips attendees with practical knowledge of the fundamental tenets of price controls, including sessions on assessing efficient costs, understanding the cost of capital and designing incentive schemes.

~~Utility Regulation Training Course—5-6 November, London~~

Rate-of-return regulation was primarily used in the United States to regulate utility companies that provide goods such as electricity, gas, telephone service, water, and television cable to the general public.

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