

Jurisdictional companies are required to maintain their books and records in accordance with the Commission's Uniform System of Accounts (USofA). The USofA provides basic account descriptions and accounting definitions that are useful in understanding the information reported in the Form Nos. 1, 1-F, 2, 2A, and 6.

In order to make the accounting regulations more accessible, the Commission's accounting requirements were extracted and reproduced here from the Code of Federal Regulations available on the U.S. Government Printing Office's GPO Access Web Site. The page numbers that appear in these files refer to the page numbers contained in the Code of Federal Regulations. The GPO updates these files annually.

An official paper copy of the USofA can be obtained from the U. S. Government Printing Office, Superintendent of Documents, Mail Stop: SSOP, Washington, DC 20402-9328; or call (202) 512-1800. Ask for the Code of Federal Regulations, Title 18, Parts 1-399. The accounting requirements for jurisdictional electric companies, natural gas companies, and oil pipeline companies are found at Parts 101, 201, and 352, respectively.