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**IDAPA 31  
TITLE 12  
CHAPTER 01**

**31.12.01 – SYSTEMS OF ACCOUNTS FOR PUBLIC UTILITIES REGULATED  
BY THE IDAHO PUBLIC UTILITIES COMMISSION**

**000. LEGAL AUTHORITY (RULE 0).**

These rules are adopted under the general legal authority of the Public Utilities Law, Chapters 1 through 7, Title 61, Idaho Code, and the specific legal authority of Section 61-524, Idaho Code. (7-1-93)

**001. TITLE AND SCOPE (RULE 1).**

The name of this chapter is “Systems of Accounts for Public Utilities Regulated by the Idaho Public Utilities Commission.” This chapter has the following scope: All Class A and B electric, gas, telephone, and water public utilities are required to maintain their books and records according to the systems of accounts adopted by this rule. (7-1-93)

**002. WRITTEN INTERPRETATIONS – AGENCY GUIDELINES (RULE 2).**

For rulemakings conducted before July 1, 1993, written interpretations to these rules in the form of explanatory comments accompanying the order of proposed rulemaking and review of comments submitted in the order adopting these rules are maintained in the files of the Secretary of the Idaho Public Utilities Commission and are available from the office of the Commission Secretary. The Commission Secretary may be contacted in writing at the Idaho Public Utilities Commission, PO Box 83720, Boise, Idaho 83720-0074, or may be reached by telephone at (208) 334-0300. For rulemakings conducted after July 1, 1993, written interpretations to these rules in the form of explanatory comments accompanying the notice of proposed rulemaking that originally proposed the rules and review of comments submitted in the rulemaking decision adopting these rules are published in the issues of the Idaho Administrative Bulletin proposing or adopting the rules. Commentaries upon the Uniform Systems of Accounts are available for inspection or review upon request to the accounting staff of the Idaho Public Utilities Commission. (7-1-93)

**003. ADMINISTRATIVE APPEALS (RULE 3).**

Any person requesting a waiver from any provision of the Uniform Systems of Accounts pay petition the Idaho Public Utilities Commission for a waiver pursuant to the Commission’s Rules of Procedure, IDAPA 31.01.01.000 et seq. (7-1-93)

**004. PUBLIC RECORDS ACT COMPLIANCE (RULE 4).**

All correspondence with regard to the Uniform System of Accounts is a public record subject to inspection, examination and copying. (7-1-93)

**005. DEFINITIONS (RULE 5).**

The terms “electrical corporation,” “gas corporation,” “telephone corporation,” and “water corporation” have the meanings given to them by statute in Chapter 1, Title 61, Idaho Code and orders of the Idaho Public Utilities Commission and decisions of the Supreme Court of Idaho construing those statutes. (7-1-93)

**006. CITATION (RULE 6).**

The official citation of these rules is IDAPA 31.12.01.000 et seq. For example, this rule is cited as IDAPA 31.12.01.006. In documents submitted to the Commission or issued by the Commission, however, these rules may be cited by their short title of Uniform Systems of Accounts (USOA) and the parenthetical rule number. For example, this rule may be cited as USOA 6. (7-1-93)

**007. EFFECTIVE DATE – HISTORY OF RULES (RULE 7).**

The Commission has adopted predecessors to these rules (in particular earlier adoptions by reference of previous versions of uniform systems of accounts) many times over the years. They were most recently codified at IDAPA 31.G.2 though -.5. They were readopted and reformatted by rulemaking decision in Docket Number 16-1201-9301, effective July 1, 1993. The history of these rulemaking proceedings preceding the initiation of the publishing of the Idaho Administrative Bulletin and the Idaho Administrative Code is available from the Commission Secretary. (7-1-93)

**008. INCORPORATION BY REFERENCE (RULE 8).**

Rule 101, 102, 103 and 104 incorporate by reference various federal accounting regulations and accounting standards issued by the National Association of Regulatory Utility Commissioners. Each applicable rule identifies the issuing entity for each regulation or standard and indicates where the incorporated materials may be obtained. Incorporated materials are also available for inspection and copying at the offices of the Idaho Public Utilities Commission and the Idaho State Law Library. (4-2-08)

**009. -- 100. (RESERVED)**

**UNIFORM SYSTEMS OF ACCOUNTS**

**RULES 101 THROUGH 200**

**101. UNIFORM SYSTEM OF ACCOUNTS FOR ELECTRIC UTILITIES (RULE 101).**

The Commission adopts by reference the Uniform System of Accounts for Major (previously Class A and B) Electric Utilities contained in the Code of Federal Regulations, Title 18, Part 101 (April 1, 2007), available from the U.S. Government Printing Office, Attn: New Orders, PO Box 979050, St. Louis, MO 63197-9000. The incorporated material is also available in electronic format at [www.ofr.gov](http://www.ofr.gov). For payment by credit card, call toll-free 866-512-1800. The accounts adopted by reference are adopted for convenience of establishing uniform systems of accounts only for accounting and reporting and do not bind the Commission in any manner to any particular ratemaking treatment of items in those accounts. All Major electrical corporations subject to the regulatory authority of the Idaho Public Utilities Commission are required to maintain their regulatory books according to the system of accounts adopted by this rule. (4-2-08)

**102. UNIFORM SYSTEM OF ACCOUNTS FOR GAS UTILITIES (RULE 102).**

The Commission adopts by reference the Uniform System of Accounts for Major (previously Class A and B) Natural Gas Companies contained in the Code of Federal Regulations, Title 18, Part 201 (April 1, 2007), available from the U.S. Government Printing Office, Superintendent of Documents, Attn: New Orders, PO Box 979050, St. Louis, MO 63197-9000. The incorporated material is also available in electronic format at [www.ofr.gov](http://www.ofr.gov). For payment by credit card, call toll-free 866-512-1800. The accounts adopted by reference are adopted for convenience of establishing uniform systems of accounts only for accounting and reporting and do not bind the Commission in any manner to any particular ratemaking treatment of items in those accounts. All Major gas corporations subject to the regulatory authority of the Idaho Public Utilities Commission are required to maintain their regulatory books according to the system of accounts adopted by this rule. (4-2-08)

**103. UNIFORM SYSTEM OF ACCOUNTS FOR TELEPHONE UTILITIES (RULE 103).**

The Commission adopts by reference the Uniform System of Accounts for Class A and B Telephone Utilities contained in the Code of Federal Regulations, Title 47, Part 32 (October 1, 2007), available from the U.S. Government Printing Office, Superintendent of Documents, Attn: New Orders, PO Box 979050, St. Louis, MO 63197-9000. The incorporated material is also available in electronic format at [www.ofr.gov](http://www.ofr.gov). For payment by credit card, call toll-free 866-512-1800. The accounts adopted by reference are adopted for convenience of establishing uniform systems of accounts only and do not bind the Commission in any manner to any particular ratemaking treatment of items in those accounts. All Class A and B telephone corporations subject to the regulatory authority of the Idaho Public Utilities Commission are required to maintain their regulatory books according to the system of accounts adopted by this rule. (4-2-08)

**104. UNIFORM SYSTEM OF ACCOUNTS FOR WATER UTILITIES (RULE 104).**

The Commission adopts by reference the Uniform System of Accounts for Class A and B Water Utilities, 1996 Edition, published by the National Association of Regulatory Utility Commissioners (NARUC), available from NARUC at 1101 Vermont Avenue, NW, Suite 200, Washington, D.C. 20005. The Uniform System of Accounts may be purchased from NARUC by calling 202-898-2280 or ordered online at [www.naruc.org/store](http://www.naruc.org/store). The accounts adopted by reference are adopted for the convenience of establishing uniform systems of accounts only and do not bind the Commission in any manner to any particular ratemaking treatment of items in these accounts. All Class A and B water corporations subject to the regulatory authority of the Idaho Public Utilities Commission are required to maintain their regulatory books according to the system of accounts adopted by this rule. (4-2-08)

**105. -- 999. (RESERVED)**

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