

## IDAPA 31 – IDAHO PUBLIC UTILITIES COMMISSION

### 31.12.01 – Systems of Accounts for Public Utilities Regulated by the Idaho Public Utilities Commission

#### **Who does this rule apply to?**

*All Class A and B electric, gas, telephone and water public utilities.*

#### **What is the purpose of this rule?**

*To maintain utilities books and records according to the systems of accounts adopted by this rule.*

#### **What is the legal authority for the agency to promulgate this rule?**

*This rule implements the following statute passed by the Idaho Legislature:*

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](#).

#### **Who do I contact for more information on this rule?**

Idaho Public Utilities Commission  
Monday-Friday 8:00am – 5:00pm  
11331 W. Chinden Blvd, Ste. 201-A  
Boise, ID 83714  
P.O. Box 83720  
Phone: (208) 334-0323  
Fax: (208) 334-4045  
Email: [secretary@puc.idaho.gov](mailto:secretary@puc.idaho.gov)  
[www.puc.idaho.gov](http://www.puc.idaho.gov)

IAC Archive 2021

# Table of Contents

---

## **31.12.01 – Systems of Accounts for Public Utilities Regulated by the Idaho Public Utilities Commission**

000. Legal Authority (Rule 0). .....	3
001. Title And Scope (Rule 1). .....	3
002. Written Interpretations – Agency Guidelines (Rule 2). .....	3
003. Administrative Appeals (Rule 3). .....	3
004. (Reserved) .....	3
005. Definitions (Rule 5). .....	3
006. -- 007. (Reserved) .....	3
008. Incorporation By Reference (Rule 8). .....	3
009. -- 100. (Reserved) .....	3
<b>UNIFORM SYSTEMS OF ACCOUNTS</b>	
101. Uniform System Of Accounts For Electric Utilities (Rule 101). .....	3
102. Uniform System Of Accounts For Gas Utilities (Rule 102). .....	3
103. Uniform System Of Accounts For Telephone Utilities (Rule 103). .....	4
104. Uniform System Of Accounts For Water Utilities (Rule 104). .....	4
105. -- 999. (Reserved) .....	4

**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. (7-1-21)T

**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. (7-1-21)T

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

Written interpretations to these rules can be obtained from the Secretary of the Idaho Public Utilities Commission and are available from the office of the Commission Secretary. (7-1-21)T

**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. (7-1-21)T

**004. (RESERVED)**

**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. (7-1-21)T

**006. -- 007. (RESERVED)**

**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. (7-1-21)T

**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), viewable online at [www.govinfo.gov/app/collection/cfr/2007](http://www.govinfo.gov/app/collection/cfr/2007). 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. (7-1-21)T

**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), viewable online at [www.govinfo.gov/app/collection/cfr/2007](http://www.govinfo.gov/app/collection/cfr/2007). 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. (7-1-21)T

**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), viewable online at [www.govinfo.gov/app/collection/cfr/2007](http://www.govinfo.gov/app/collection/cfr/2007). 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. (7-1-21)T

**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 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. (7-1-21)T

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

# ***Subject Index***

## **A**

Administrative Appeals 3

## **D**

Definitions, IDAPA 31.12.01 3

## **I**

Incorporation By Reference 3

## **L**

Legal Authority 3

## **T**

Title & Scope 3

## **U**

Uniform System Of Accounts For

Electric Utilities 3

Uniform System Of Accounts For Gas

Utilities 3

Uniform System Of Accounts For

Telephone Utilities 4

Uniform System Of Accounts For Water

Utilities 4

Uniform Systems of Accounts 3

## **W**

Written Interpretations – Agency

Guidelines 3