

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?

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REGULATED BY THE IDAHO PUBLIC UTILITIES COMMISSION**

000. LEGAL AUTHORITY (RULE 0).

Chapters 1 through 7, Title 61, Idaho Code, and the specific legal authority of Section 61-524, Idaho Code. (7-1-24)

001. SCOPE (RULE 1).

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. (7-1-24)

002. INCORPORATION BY REFERENCE (RULE 2).

01. Uniform System of Accounts for Electric Utilities. Available at [eCFR](#) :: 18 CFR Part 101 -- Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act, as adopted April 1, 2007. (7-1-24)

02. Uniform System of Accounts for Gas Utilities. Available at [eCFR](#) :: 18 CFR Part 201 -- Uniform System of Accounts Prescribed for Natural Gas Companies Subject to the Provisions of the Natural Gas Act, as adopted April 1, 2007. (7-1-24)

03. Uniform System of Accounts for Telephone Utilities. Available at [eCFR](#) :: 47 CFR Part 32 -- Uniform System of Accounts for Telecommunications Companies, as adopted April 1, 2007. (7-1-24)

04. Uniform System of Accounts for Water Utilities. 1996 Version: Available at <https://maxxwww.naruc.org/forms/store/ProductFormPublic/uniform-system-of-accounts-for-class-a-b-water-utilities>. (7-1-24)

003. -- 999. (RESERVED)