

## **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  
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**31.12.01 – SYSTEMS OF ACCOUNTS FOR PUBLIC UTILITIES  
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)**