

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

000. LEGAL AUTHORITY.

Chapters 1 through 7, Title 61, Idaho Code, and the specific legal authority of Section 61-524, Idaho Code. (3-31-22)

001. 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.

(3-31-22)

002. INCORPORATION BY REFERENCE.

1. 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](#).

2. 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](#).

3. Uniform System of Accounts for Telephone Utilities: Available at [eCFR :: 47 CFR Part 32 -- Uniform System of Accounts for Telecommunications Companies](#).

4. 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>

003. -- 999. (RESERVED)