IDAPA 31 - IDAHO PUBLIC UTILITIES COMMISSION

31.12.01 - SYSTEMS OF ACCOUNTS

FOR PUBLIC UTILITIES REGULATED BY THE

IDAHO PUBLIC UTILITIES COMMISSION

DOCKET NO. 31-1201-9701

NOTICE OF PENDING RULE

EFFECTIVE DATE: This rule has been adopted by the Idaho Public Utilities Commission and is now pending review by the 1998 Idaho State Legislature for final adoption.  The pending rule becomes final and effective on July 1, 1998, unless the rule is approved, rejected, amended or modified by current resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code.  If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY:  In compliance with Section 67-5220(1), Idaho Code, notice is hereby given that the Idaho Public Utilities Commission has adopted a pending rule.  This action is authorized pursuant to Section 61-524, Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of reasons for adopting the pending rules and a statement of any change between the text of the proposed rules and the text of the pending rules with an explanation of the reasons for the change:

The Commission’s Systems of Accounts for Public Utilities Rules currently adopt by reference the NARUC Uniform System of Accounts regulations.  The Rules prescribe the manner in which the utility accounting records are to be kept.  The Systems of Accounts regulations for Class A and B Water Utilities have recently been updated.  The Commission is proposing to adopt the 1996 updated version of that Uniform System of Accounts published by the National Association of Regulatory Utility Commissioners (NARUC).

Existing Rule 104 (31.12.01.104) adopts by reference the Uniform System of Accounts (USOA) for Class A and B Water Utilities based upon the 1984 version.  The Commission proposed to adopt the 1996 version of the USOA published by the National Association of Regulatory Utility Commissioners, 1201 Constitution Avenue N.W., PO Box 684, Washington, D.C. 20044-0684.  The Commission received timely comments by Legislative Services and Commission Staff.  Legislative Services indicated that the Senate and House Subcommittees for Review of Administrative Rules examined the proposed changes to the Commission’s Systems of Accounts Rules and reported that “no objections will be filed.”  The Commission Staff recommended adoption of the 1996 version of the Uniform System of Accounts.  Accordingly, the pending rule is being adopted as proposed.  The original text of the proposed rule was published in the Idaho Administrative Bulletin Vol. No. 97-8 at p. 187.

ASSISTANCE ON TECHNICAL QUESTIONS:  For assistance on technical questions concerning this pending rule, contact Scott D. Woodbury, Deputy Attorney General at (208) 334-0320.

DATED this        day of September 1997.

Myrna J. Walters

Commission Secretary

Idaho Public Utilities Commission

PO Box 83720

Boise, ID 83720-0074

Telephone:  (208) 334-0338

FAX:           (208) 334-3762