



ADMINISTRATIVE RULES OF MONTANA



38.5.110 NARUC OR FPC UNIFORM SYSTEM OF ACCOUNTS TO BE GENERALLY FOLLOWED

- (1) All statements and schedules shall be prepared in accordance with general classifications set forth in the NARUC or FPC Uniform Systems of Accounts for the respective types of public utilities, provided that such action does not conflict with Montana law and the commission's rules and orders. If the utility believes that the NARUC or FPC classifications are inconsistent with this commission's orders, the applicant's treatment and the inconsistency shall be stated on all related materials disclosing full particulars properly cross-referenced to the filing. Computations and other information related to the inconsistency shall be available for examination by the staff and intervenors. Working papers supporting such statements and schedules shall be detailed so as to allow identification of individual NARUC or FPC accounts relative to the books of record of the utility.

Authorizing statute(s): Sec. 69-3-103, MCA

Implementing statute(s): Sec. 69-2-101, MCA

History: NEW, Eff. 7/5/77.