

**R6-88 ACCOUNTING AND RATEMAKING**

(a) The gas plant accounts shall not include monies disbursed from a Fund. Plant constructed from these monies shall be shown as a reduction to gross plant constructed when assembling cost data in work orders for posting to the plant ledger of accounts. Disbursements from a Fund shall be credited to the accounts charged with the cost of such construction.

(b) Monies disbursed from a fund shall be credited first against transmission main costs, secondly against distribution main costs, and finally to other plant.

(c) No depreciation expense on the portion of the plant cost financed by disbursements from the Fund shall be included in the LDC's cost of service.

(d) Any remittance of monies in order to buy back facilities constructed with monies disbursed from a Fund shall be considered by the Commission only in the context of a general rate case. Any amounts remitted shall be included in rate base in such general rate case. The Commission shall order that any such remittance of monies either be deposited in the LDC's Fund or be refunded to the customer rate classes that contributed the monies, and the Commission may order interest in a reasonable amount to be determined by the Commission.

(NCUC Docket No. G-100, Sub 57, 4/9/92.)