

## **R9-02 UNIFORM SYSTEM OF ACCOUNTS**

Effective January 1, 1988, the Uniform System of Accounts (USOA) for telephone companies as prescribed by the Federal Communications Commission (FCC) on May 15, 1986, and all subsequent revisions thereto, are adopted by this Commission and shall be used by all telephone companies under its jurisdiction subject to the following exceptions and conditions unless otherwise ordered by the Commission:

- (1) All references to federal statutes, federal regulations, and other federal documents are to be ignored or deleted because they are not applicable to the jurisdiction exercised by this Commission.
- (2) Instead of telephone companies being divided into Class A and Class B categories, all companies shall be treated as Class A companies.
- (3) Each local exchange carrier with nonregulated operations shall provide to the Public Staff two copies of its cost allocation plan or cost allocation practices relating to the allocation of joint costs between regulated and nonregulated operations. Subsequent updates and revisions shall be provided within 30 days of implementation.
- (4) Each local exchange carrier shall provide the Public Staff with two copies of its list of accounts and subsidiary record codes by name and number together with a brief description of each. Subsequent updates and revisions shall be provided within 30 days of implementation.
- (5) Accounting records shall be maintained in a manner such that a reasonable audit trail exists with respect to all affiliated company transactions. It is noted with respect to all future general rate increase requests and such other investigations as may be undertaken concerning affiliated company transactions that the Commission will require the utilities to provide the information now required by the Commission in its minimum filing requirements, Form P-1, pertaining to affiliated company transactions.
- (6) The Public Staff shall maintain the Commission's official copies of the information required by Item Nos. 3 and 4 as set forth hereinabove.
- (7) Filings made by the telephone companies pursuant to this rule shall be made with the North Carolina Utilities Commission addressed as follows: North Carolina Utilities Commission, Public Staff - Accounting Division, 4326 Mail Service Center, Raleigh, NC 27699-4326.

(NCUC Docket No. P-100, Sub 8, 2/4/64; NCUC Docket No. P-100, Sub 8, 1/17/66 (Second Supplemental Order); NCUC Docket No. P-100, Sub 98, 12/18/87; NCUC Docket No. M-100, Sub 128, 04/10/00.)