



Ohio Administrative Code

Rule 4901:1-9-05 Uniform system of accounts for electric utilities.

Effective: June 19, 2023

(A) Electric utilities shall keep their books of accounts and records in accordance with the uniform system of accounts prescribed by the federal energy regulatory commission except to the extent that the provisions of said uniform system of accounts are inconsistent in any way with the outstanding accounting orders of the commission.

(B) The commission reserves the right to expect the creation and maintenance of such additional accounts as may hereafter be prescribed to cover the accounting procedures of electric utilities.
