

**TITLE 17 PUBLIC UTILITIES AND UTILITY SERVICES**  
**CHAPTER 3 UTILITIES FINANCIAL ACCOUNTING AND REPORTING-GENERAL PROVISIONS**  
**PART 610 UNIFORM SYSTEMS OF ACCOUNTS AND ANNUAL REPORT FORMS**

**17.3.610.1 ISSUING AGENCY:** New Mexico Public Regulation Commission.  
 [17.3.610.1 NMAC - Rp, 17 NMAC 3.610.1 NMAC, 12/27/2022]

**17.3.610.2 SCOPE: [RESERVED]**  
 [17.3.610.2 NMAC - Rp, 17 NMAC 3.610.2 NMAC, 12/27/2022]

**17.3.610.3 STATUTORY AUTHORITY:** Sections 8-8-4 and 8-8-15 NMSA1978 of the Public Regulation Commission Act; and Sections 61-8-1 to 62-8-13 NMSA 1978, Duties and Restrictions Imposed Upon Public Utilities.  
 [17.3.610.3 NMAC - Rp, 17.3.610.3 NMAC, 12/27/2022]

**17.3.610.4 DURATION:** Permanent.  
 [17.3.610.4 NMAC - Rp, 17 NMAC 3.610.4 NMAC, 12/27/2022]

**17.3.610.5 EFFECTIVE DATE:** December 27, 2022 unless a later date is cited at the end of a section.  
 [17.3.610.5 NMAC - Rp, 17 NMAC 3.610.5 NMAC, 12/27/2022]

**17.3.610.6 OBJECTIVE: [RESERVED]**  
 [17.3.610.6 NMAC - Rp, 17 NMAC 3.610.6 NMAC, 12/27/2022]

**17.3.610.7 DEFINITIONS: [RESERVED]**  
 [17.3.610.7 NMAC - Rp, 17 NMAC 3.610.7 NMAC, 12/27/2022]

- 17.3.610.8 TABLE OF CONTENTS:**
- A. Classification of gas utilities - 17.3.610.9 NMAC.
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[17.3.610.8 NMAC - Rp, 17 NMAC 3.610.8 NMAC, 12/27/2022]

**17.3.610.9 CLASSIFICATION OF GAS UTILITIES:** Gas public utilities are classified in accordance with their annual operating revenues as follows:

CLASS	ANNUAL OPERATING REVENUES OF
A	\$2,500,000 or more.
B	\$1,000,000 or more, but less than \$2,500,000.
C	\$150,000 or more, but less than \$1,000,000.
D	\$25,000 or more, but less than \$150,000.
E	less than \$25,000.

[17.3.610.9 NMAC - Rp, 17 NMAC 3.610.9 NMAC, 12/27/2022]

**17.3.610.10 UNIFORM SYSTEM OF ACCOUNTS AND ANNUAL REPORT FORMS FOR CLASS A AND CLASS B UTILITIES:** Class A and class B gas public utilities as defined in 17.3.610.9 NMAC shall keep their books and records in compliance with the uniform system of accounts for natural gas companies (class A and class B), effective January 1, 1961, prescribed by the FPC with subsequent revisions by FERC, and shall use the current form of annual report for natural gas companies (class A and class B) prescribed by FERC; provided that any class A or class B gas public utility may at its option keep its books and records in compliance with the uniform system of accounts for class A and class B gas utilities, 1958, adopted by NARUC at its annual convention in 1958.  
 [17.3.610.10 NMAC - Rp, 17 NMAC 3.610.10 NMAC, 12/27/2022]

**17.3.610.11 UNIFORM SYSTEM OF ACCOUNTS AND ANNUAL REPORT FORMS FOR CLASS C UTILITIES:** Class C and class D gas public utilities as defined in 17.3.610.9 NMAC shall keep their books and records in compliance with the uniform system of accounts for natural gas companies (class C), effective January 1, 1961, prescribed by the FPC with subsequent revisions by FERC, and shall use the current form of annual report for natural gas companies (classes C and D) prescribed by FERC; provided that any class C gas public utility may at its option keep its books and records in compliance with the uniform system of accounts for class C gas utilities, 1958, adopted by NARUC at its annual convention in 1958.  
[17.3.610.11 NMAC - Rp, 17 NMAC 3.610.11 NMAC, 12/27/2022]

**17.3.610.12 UNIFORM SYSTEM OF ACCOUNTS AND ANNUAL REPORT FORMS FOR CLASS D AND CLASS E UTILITIES:** Class D and class E gas public utilities as defined in 17.3.610.9 NMAC shall keep their books and records in compliance with the uniform system of accounts for natural gas companies (class D), effective January 1, 1961, prescribed by the FPC with subsequent revisions by FERC, and shall use the form of annual report provided by the commission; provided that any class D or class E gas public utility may at its option keep its books and records in compliance with the uniform system of accounts for class D gas utilities, 1958, adopted by NARUC at its annual convention in 1958.  
[17.3.610.12 NMAC - Rp, 17 NMAC 3.610.12 NMAC, 12/27/2022]

**17.3.610.13 EFFECT OF ADOPTION OF UNIFORM SYSTEMS OF ACCOUNTS:** The adoption of the respective uniform systems of accounts by 17.3.610 NMAC shall not be construed as approval or acceptance of any item recorded pursuant to the system of accounts on the books of any utility for the purpose of fixing rates or determining other matters before the commission. The systems of accounts are designed to record the facts of the operations of all gas utilities in a uniform manner. When engaged in fixing rates or passing upon other matters before it the commission will determine what consideration shall be given to various items recorded in the several accounts.  
[17.3.610.13 NMAC - Rp, 17 NMAC 3.610.13 NMAC, 12/27/2022]

**17.3.610.14 ANNUAL REPORTING:**

**A.** Each utility affected by 17.3.610 NMAC shall report to the commission annually for each calendar year not later than April 30 of the following year upon forms provided by the commission. Attached to this report shall be SEC form 10K, if applicable, and 17.3.610 NMAC form 1 regarding jurisdictional customer numbers. Each utility shall retain one copy of the report in its files.

**B.** Each utility affected by 17.3.610 NMAC shall provide a detailed report annually for each calendar year not later than April 30 of the following year setting forth and listing its compliance or failure to comply with each part of the commission's final order in each of the cases decided that the utility has a requirement of compliance ordered in the preceding five years or since the utility's last general rate case order, whichever period is longer.

**C.** The staff of the utility division will review the annual reports for compliance and will, in writing, request additional information from the utility if required. Staff will summarize the annual reports and the division director of the utility division will provide a written report to the commission on or before July 1 of the report year.  
[17.3.610.14 NMAC - Rp, 17 NMAC 3.610.14 NMAC, 12/27/2022]

**HISTORY OF 17.3.610 NMAC:**

Pre-NMAC History: The material in this part was derived from that previously filed with the Commission of Public Records-State Records Center and Archives.

PSC 68-1, Statutes, General Orders, filed 1/16/1968.

PSC 70-1, Statutes and General Orders, filed 7/9/1970.

NMPSC Rule 610, Uniform Systems Of Accounts And Annual Report Forms, filed 6/30/1988.

**History of Repealed Material:** 17 NMAC 3. 610, Uniform Systems Of Accounts And Annual Report Forms filed (6/30/1988) effective 12/27/2022.

**Other:** 17 NMAC 3. 610, Uniform Systems Of Accounts And Annual Report Forms filed (6/30/1988) replaced by 17.3.610 NMAC, Uniform Systems Of Accounts And Annual Report Forms effective. (12/27/2022).