

Digest for Adopted Regulation R_076-11

Existing law authorizes a gas utility to use deferred accounting procedures and requires an electric utility to use deferred accounting procedures. (NRS 704.185, 704.187) Existing law requires a gas utility to request approval from the Public Utilities Commission of Nevada to adjust its base tariff energy rates on a quarterly basis and authorizes electric utilities to request such approval. A utility that adjusts its base tariff energy rates on a quarterly basis is also authorized to apply for permission to adjust its deferred energy accounting adjustment on a quarterly basis. (NRS 704.110)

The Commission has adopted regulations pertaining to the quarterly adjustments of base tariff energy rates, including regulations prescribing the application, process and cessation of such quarterly adjustments. Existing regulations further provide for deferred energy accounting procedures which must be used by utilities. (NAC 704.023-704.195)

Sections 8, 10 and 23-26 and 28-31 of this regulation provide for the application for, approval of and implementation of quarterly adjustments to the deferred energy accounting adjustment of utilities. **Sections 9 and 11** of this regulation provide for the termination of such quarterly adjustments.

Section 20 of this regulation replaces the term “nonfirm sales” with “off-system sales” and amends the definition to include energy provided pursuant to a tariff offering energy imbalance service.

Existing regulations adopt by reference an enumerate list of accounts from the Uniform System of Accounts of the Federal Energy Regulatory Commission. **Section 27** of this regulation revises the list of accounts adopted by the Public Utilities Commission of Nevada.

Section 32 of this regulation repeals the definition of “quarterly rate adjustment”, and this regulation makes the necessary changes to eliminate this definition and instead refer to the quarterly adjustment to a base energy tariff rate.