



## **DEPARTMENT OF AGRICULTURE**

### **Rural Utilities Service**

#### **7 CFR Parts 1767**

**[Docket No. RUS-24-ELECTRIC-0038]**

**RIN 0572-AC70**

#### **Accounting Requirements for RUS Electric Borrowers**

**AGENCY:** Rural Utilities Service, USDA.

**ACTION:** Final rule; confirmation.

**SUMMARY:** The Rural Utilities Service (RUS or the Agency), an agency of the Rural Development (RD) mission area within the U.S. Department of Agriculture (USDA), published a final rule with comment in the **Federal Register** on July 18, 2025, to revise its Accounting Requirements for RUS Electric Borrowers. These changes incorporate the guidance communicated with RUS Bulletin 1767B-1A and include adding new utility plant categories, adding new accounts to the Uniform System of Accounts (USoA), deleting obsolete accounts, and providing clarifying instructions and definitions for the new accounts. These changes provide uniformity and consistency for all RUS awardees. Through this action, RUS is confirming the final rule as it was published.

**DATES:** The final rule published July 18, 2025, at 90 FR 33872 and is effective and confirmed as of September 16, 2025.

**FOR FURTHER INFORMATION CONTACT:** Cecelia Allorto, Technical Accounting Review Branch, External Compliance Division, Rural Development, U.S. Department of Agriculture, 1400 Independence Avenue SW, Washington, DC 20250, Telephone: (202) 692-4945, Email: [compliance.tarb@usda.gov](mailto:compliance.tarb@usda.gov).

**SUPPLEMENTARY INFORMATION:**

Rural Development is a mission area within the USDA comprising RUS, Rural Housing Service, and Rural Business-Cooperative Service. Rural Development's mission is to increase economic opportunity and improve the quality of life for all rural Americans. The mission is met by providing loans, loan guarantees, grants, and technical assistance through numerous programs aimed at creating and improving housing, business, and infrastructure throughout rural America.

The final rule that published July 18, 2025 (90 FR 33872, included a 30-day comment period that ended on August 18, 2025. The intent of the changes outlined in the final rule are to update regulations with the additions of new plant categories and accounts, and update the guidance to incorporate the new additions. The uniformity and consistency for all awardees should benefit both the awardees and Agency.

The Agency did not receive any comments, therefore, no change to the rulemaking is necessary. The Agency confirms the final rule without change.

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Rural Utilities Service

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