

Chapter PSC 102**ACCOUNTING FOR DISBURSEMENTS BY
PUBLIC UTILITIES**

PSC 102.01 Record of disbursements
PSC 102.02 Penalties

PSC 102.01 Record of disbursements. Each public utility for which a system of accounts is prescribed by this commission shall so maintain its records as to disclose full particulars concerning any disbursement, including the name of the payee and the purpose of the payment. The records shall likewise disclose the name of the person intended to be paid and the purpose of such disbursement, regardless of whether payment is made by check, cash, cashier's check, bank draft, postal money order, property or other means, whether paid directly to the ultimate recipient, or indirectly through an affiliated company, officer, employee, attorney, or other intermediary. The purpose of any disbursement, regardless of size, shall be shown by the records and the provisions of this order shall apply in their entirety to each disbursement in excess of 10 dollars.

PSC 102.02 Penalties. Failure to conform to the provisions of this order shall be deemed cause to invoke the penalties provided by chapter 196, Wis. Stats.