

Federal Energy Regulatory Commission

Pt. 101

573 Maintenance of miscellaneous transmission plant (Major only).

574 Maintenance of transmission plant (Nonmajor only).

3. DISTRIBUTION EXPENSES

Operation

580 Operation supervision and engineering.

581 Load dispatching (Major only).

581.1 Line and station expenses (Nonmajor only).

582 Station expenses (Major only).

583 Overhead line expenses (Major only).

584 Underground line expenses (Major only).

585 Street lighting and signal system expenses.

586 Meter expenses.

587 Customer installations expenses.

588 Miscellaneous distribution expenses.

589 Rents.

Maintenance

590 Maintenance supervision and engineering (Major only).

591 Maintenance of structures (Major only).

592 Maintenance of station equipment (Major only).

592.1 Maintenance of structures and equipment (Nonmajor only).

593 Maintenance of overhead lines (Major only).

594 Maintenance of underground lines (Major only).

594.1 Maintenance of lines (Nonmajor only).

595 Maintenance of line transformers.

596 Maintenance of street lighting and signal systems.

597 Maintenance of meters.

598 Maintenance of miscellaneous distribution plant.

4. CUSTOMER ACCOUNTS EXPENSES

Operation

901 Supervision (Major only).

902 Meter reading expenses.

903 Customer records and collection expenses.

904 Uncollectible accounts.

905 Miscellaneous customer accounts expenses (Major only).

5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES

Operation

906 Customer service and informational expenses (Nonmajor only).

907 Supervision (Major only).

908 Customer assistance expenses (Major only).

909 Informational and instructional advertising expenses (Major only).

910 Miscellaneous customer service and informational expenses (Major only).

6. SALES EXPENSES

Operation

911 Supervision (Major only).

912 Demonstrating and selling expenses (Major only).

913 Advertising expenses (Major only).

916 Miscellaneous sales expenses (Major only).

917 Sales expenses (Nonmajor only).

7. ADMINISTRATIVE AND GENERAL EXPENSES

Operation

920 Administrative and general salaries.

921 Office supplies and expenses.

922 Administrative expenses transferred—Credit.

923 Outside services employed.

924 Property insurance.

925 Injuries and damages.

926 Employee pensions and benefits.

927 Franchise requirements.

928 Regulatory commission expenses.

929 Duplicate charges—Credit.

930.1 General advertising expenses.

930.2 Miscellaneous general expenses.

931 Rents.

933 Transportation expenses (Nonmajor only).

Maintenance

935 Maintenance of general plant.

Operation and Maintenance Expense Accounts

500 Operation supervision and engineering.

A. For Major Utilities, this account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of steam power generating stations. Direct supervision of specific activities, such as fuel handling, boiler room operations, generator operations, etc., shall be charged to the appropriate account. (See operating expense instruction 1.)

B. For Nonmajor Utilities, this account shall include the cost of supervision and labor in the operation of steam power generating stations.

ITEMS (NONMAJOR ONLY)

Boiler Room Labor:

1. Supervising steam production.

2. Operating fuel conveying, storage, weighing and processing equipment within boiler plant.

3. Operating boiler and boiler auxiliary equipment.
4. Operating boiler feed water purification and treatment equipment.
5. Operating ash collection and disposal equipment located inside the plant.
6. Operating boiler plant electrical equipment.
7. Keeping boiler plant log and records and preparing reports on boiler plant operations.
8. Testing boiler water.
9. Testing, checking, and adjusting meters, gauges and other instruments in boiler plant.
10. Cleaning boiler plant equipment when not incidental to maintenance work.
11. Repacking glands and replacing gauge classes where the work involved is of a minor nature and is performed by regular operating crews. Where the work is of a major character such as that performed on high pressure boilers the item should be considered as maintenance.

Electric Plant Labor:

12. Supervising electric production.
13. Operating turbines, engines, generators and exciters.
14. Operating condensers, circulating water systems and other auxiliary apparatus.
15. Operating generator cooling system.
16. Operating lubrication and oil control system, including oil purification.
17. Operating switchboards, switch gear and electric control and protective equipment.
18. Keeping electric plant log and records and preparing reports on electric plant operations.
19. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in electric plant.
20. Cleaning electric plant equipment when not incidental to maintenance work.
21. Repacking glands and replacing gauge glasses.

Miscellaneous Labor:

22. General clerical and stenographic work at plant.
23. Guarding and patrolling plant and yard.
24. Building service.
25. Care of grounds including snow removal, cutting grass, etc.
26. Miscellaneous labor.

501 Fuel.

A. This account shall include the cost of fuel used in the production of steam for the generation of electricity, including expenses in unloading fuel from the shipping media and handling thereof up to the point where the fuel enters the first boiler plant bunker, hopper, bucket, tank or holder of the

boiler-house structure. Records shall be maintained to show the quantity, B.t.u. content and cost of each type of fuel used.

B. The cost of fuel shall be charged initially to account 151, Fuel Stock (for Nonmajor utilities, appropriate fuel accounts carried under account 154, Plant Materials and Operating Supplies) and cleared to this account on the basis of the fuel used. Fuel handling expenses may be charged to this account as incurred or charged initially to account 152, Fuel Stock Expenses Undistributed (for Nonmajor utilities, an appropriate subaccount of account 154, Plant Materials and Operating Supplies). In the latter event, they shall be cleared to this account on the basis of the fuel used. Respective amounts of fuel stock and fuel stock expenses shall be readily available.

ITEMS

Labor:

1. Supervising purchasing and handling of fuel.
2. All routine fuel analyses.
3. Unloading from shipping facility and putting in storage.
4. Moving of fuel in storage and transferring fuel from one station to another.
5. Handling from storage or shipping facility to first bunker, hopper, bucket, tank or holder of boiler-house structure.
6. Operation of mechanical equipment, such as locomotives, trucks, cars, boats, barges, cranes, etc.

Materials and Expenses:

7. Operating, maintenance and depreciation expenses and ad valorem taxes on utility-owned transportation equipment used to transport fuel from the point of acquisition to the unloading point (Major only).
8. Lease or rental costs of transportation equipment used to transport fuel from the point of acquisition to the unloading point (Major only).
9. Cost of fuel including freight, switching, demurrage and other transportation charges.
10. Excise taxes, insurance, purchasing commissions and similar items.
11. Stores expenses to extent applicable to fuel.
12. Transportation and other expenses in moving fuel in storage.
13. Tools, lubricants and other supplies.
14. Operating supplies for mechanical equipment.
15. Residual disposal expenses less any proceeds from sale of residuals.