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§ 566.1 Basis of credits to operating revenue accounts

Credits to the operating revenue accounts shall be made on the basis of the net tariff rates. Discounts forfeited for delayed payments shall be credited to account 470, Forfeited Discounts. Corrections of overcharges and overcollections theretofore credited, authorized abatements and allowances, and other corrections shall be charged to the revenue accounts to which they relate.

§ 566.2 Water supplied without direct charge

Water supplied to municipalities, or to other governmental units, without charge, in accordance with franchise and similar requirements, shall be charged to account 927, Franchise Requirements, and credited concurrently to account 929, Duplicate Charges--Credit.

§ 566.3 Water or steam used by the utility

(a) If the utility desires to charge the appropriate accounts in any of its water operations with the cost of water or steam used from its own supply, the credit therefor shall not be made to operating revenue accounts, but to account 929, Duplicate Charges--Credit.

(b) Water supplied by the utility from its own supply to other departments shall be accounted for in the following manner: If the water is supplied under a definite arrangement whereby the actual costs are allocated between or among the departments using the water, the credit in the accounts of the water department shall be made to the appropriate operations or maintenance account or accounts, except that the amount of any return or interest, and the amount of depreciation and taxes charged against the other departments shall be credited to account 473, Interdepartmental Rents. If the charges are at tariff or other specified rates for the water supplied, then the entire amount charged shall be credited to account 467, Interdepartmental Sales.