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§ 466.1 Purpose of operating revenue accounts

The operating revenue accounts (601 to 615) are designed to show the amounts of money which the utility becomes entitled to receive from furnishing steam utility service and from service incidental thereto, including amounts for services rendered but not yet billed when the utility exercises its option and records on its books such accrued steam revenue. (See account 130, Accrued Utility Revenues.)

§ 466.2 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 612, Customers' 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.

§ 466.3 Commissions on steam sales

If the utility distributes all or a part of its steam through an agent but the sales are made to customers under rate schedules filed by the utility, then the utility shall credit its revenue accounts with the full amount of sales to customers. The commission paid to the agent shall be charged to account 804, Commissions Paid under Agency Sales Contracts, and any distribution expenses charged by the agent shall be debited to the appropriate expense accounts. Agents shall credit the amount of commissions earned to operating revenue account 615, Miscellaneous Steam Revenues.

§ 466.4 Steam supplied without direct charge

Steam supplied to municipalities, or to other governmental units, without charge, in accordance with franchise and similar requirements, shall be charged to account 805, Franchise Requirements, and credited concurrently to account 806, Duplicate Miscellaneous Charges--Credit.

§ 466.5 Steam used by utility

(a) If the utility desires to charge the appropriate accounts in any of its steam operations with the cost of steam used from its own supply, the credit therefor shall not be made to operating revenue accounts, but to account 806, Duplicate Miscellaneous Charges--Credit.

(b) Steam supplied by the utility from its own supply to other departments shall be accounted for in the following manner: If the steam is supplied under a definite arrangement whereby the actual costs are allocated between or among the departments using the steam, the credit in the accounts of the steam department shall be made to account 712, Steam Transferred--Credit, 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 611, Interdepartmental Rents. If the charges are at tariff or other specified rates for the steam supplied, then the entire amount charged shall be credited to account 607, Interdepartmental Sales.

§ 466.6 Supporting records

Each utility shall so keep the records supporting the entries to each steam operating revenue account that it can furnish, (a) the name of each customer, (b) the quantity of steam furnished to each customer, (c) the amount charged for steam furnished each customer and (d) the service classification under which the charge is made. Each utility shall also be prepared to report upon request, within a reasonable time, for each month or other billing period and for each year, the quantity of steam sold and the charges therefor, by service classifications.