

**§ 367.9040**

(14) Preparing, mailing, or delivering delinquent notices and preparing reports of delinquent accounts.

(15) Final meter reading of delinquent accounts when done by collectors incidental to regular activities.

(16) Disconnecting and reconnecting service because of nonpayment of bills.

(17) Receiving, recording, and handling of inquiries, complaints, and requests for investigations from customers, including preparation of necessary orders, but excluding the cost of carrying out such orders, which is chargeable to the account appropriate for the work called for by the orders.

(18) Statistical and tabulating work on customer accounts and revenues, but not including special analyses for sales department, rate department, or other general purposes, unless incidental to regular customer accounting routines.

(19) Preparing and periodically re-writing meter reading sheets.

(20) Determining consumption and computing estimated or average consumption when performed by employees other than those engaged in reading meters.

(c) This account must include the following materials and expenses items:

- (1) Address plates and supplies.
  - (2) Cash overages and shortages.
  - (3) Commissions or fees to others for collecting.
  - (4) Payments to credit organizations for investigations and reports.
  - (5) Postage.
  - (6) Transportation expenses (Major only), including transportation of customer bills and meter books under centralized billing procedure.
  - (7) Transportation, meals, and incidental expenses.
  - (8) Bank charges, exchange, and other fees for cashing and depositing customers' checks.
  - (9) Forms for recording orders for services removals, and other similar forms.
  - (10) Rent of mechanical equipment.
- (d) The cost of work on meter history and meter location records is chargeable to account 586, Meter expenses (§367.5000) or account 878, Meter and house regulator expenses (§367.8000).

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**§ 367.9040 Account 904, Uncollectible accounts.**

This account must be charged with amounts sufficient to provide for losses from uncollectible service company revenues. Concurrent credits must be made to account 144, Accumulated provision for uncollectible accounts—Credit (§367.1440). Losses from uncollectible accounts also must be charged to account 144 (§367.1440).

**§ 367.9050 Account 905, Miscellaneous customer accounts expenses.**

(a) This account must include the cost of labor, materials used and expenses incurred not provided for in other accounts.

(b) This account must include the following labor items:

- (1) General clerical and stenographic work.
  - (2) Miscellaneous labor.
- (c) This account must include the following materials and expenses items:
- (1) Communication service.
  - (2) Miscellaneous office supplies and expenses and stationery and printing other than those specifically provided for in accounts 902 and 903 (§§367.9020 and 367.9030).

**§ 367.9070 Account 907, Supervision.**

This account must include the cost of labor and expenses incurred in the general direction and supervision of customer service activities, the object of which is to encourage safe, efficient and economical use of the associate utility company's service. Direct supervision of a specific activity within customer service and informational expense classification must be charged to the account wherein the costs of such activity are included (*See* Operating Expense Instructions in §367.80).

**§ 367.9080 Account 908, Customer assistance expenses.**

(a) This account must include the cost of labor, materials used and expenses incurred in providing instructions or assistance to customers, the object of which is to encourage safe, efficient and economical use of the associate utility company's service.

(b) This account must include the following labor items:

- (1) Direct supervision of department.