

## Federal Energy Regulatory Commission

## § 225.2

4. Research, development, and demonstration expenses not charged to other operation and maintenance expense accounts on a functional basis.

5. Communication service not chargeable to other accounts.

6. Trustee, registrar, and transfer agent fees and expenses.

7. Stockholders meeting expenses.

8. Dividend and other financial notices.

9. Printing and mailing dividend checks.

10. Directors' fees and expenses.

11. Publishing and distributing annual reports to stockholders.

12. Public notices of financial, operating, and other data required by regulatory statutes, not including, however, notices required in connection with security issues or acquisitions of property.

### 931 Rents.

This account shall include rents properly includible in utility operating expenses for the property of others used, occupied, or operated in connection with the customer accounts, customer service and informational, sales, and general and administrative functions of the utility. (See operating expense instruction 3.)

### 932 Maintenance of general plant.

A. This account shall include the cost assignable to customer accounts, sales and administrative and general functions of labor, materials used and expenses incurred in the maintenance of property, the book cost of which is includible in account 390, Structures and Improvements, account 391, Office Furniture and Equipment, account 397, Communication Equipment, and account 398, Miscellaneous Equipment. (See operating expense instruction 2.)

B. Maintenance expenses on office furniture and equipment used elsewhere than in general, commercial and sales offices shall be charged to the following accounts:

Manufactured Gas Production, accounts 708, 742

Natural Gas Production and Gathering, account 769

Natural Gas Production

Extraction, account 791

Underground Storage, account 837

Local Storage, account 846.2

Transmission Expenses, account 867

Distribution Expenses, account 894

Merchandising and Jobbing, account 416

Garage, Shops, etc.—appropriate clearing account, if used.

NOTE: Maintenance of plant included in other general plant equipment accounts shall be included herein unless charged to clearing accounts or to a particular functional maintenance expense indicated by the use of the equipment.

## PART 204 [RESERVED]

NOTE: For the Uniform System of Accounts for Natural Gas Companies subject to the Natural Gas Act, see part 201 of this subchapter. (Order 390, 49 FR 32526, Aug. 14, 1984; 50 FR 5745, Feb. 12, 1985)

## PART 225—PRESERVATION OF RECORDS OF NATURAL GAS COMPANIES

Sec.

225.1 Promulgation.

225.2 General instructions.

225.3 Schedule of records and periods of retention.

AUTHORITY: Department of Energy Organization Act, 42 U.S.C. 7101-7352 (1982); E.O. 12009, 3 CFR 142 (1978); Natural Gas Act, 15 U.S.C. 717-717w (1982); Natural Gas Policy Act, 15 U.S.C. 3301-3432 (1982); Federal Power Act, 16 U.S.C. 792-828c (1982).

### § 225.1 Promulgation.

(a) This part is prescribed and promulgated as the regulations governing the preservation of records by natural gas companies subject to the jurisdiction of the Commission, to the extent and in the manner set forth therein;

(b) This part shall, as to all natural gas companies now subject to the jurisdiction of the Commission, become effective as herein revised on January 1, 1972. As to any natural gas company which may hereafter become subject to the jurisdiction of the Commission, this part shall become effective as of the date when such natural gas company becomes subject to the jurisdiction of the Commission.

[Order 450, 37 FR 6304, Mar. 28, 1972]

### § 225.2 General instructions.

(a) *Scope of this part.* (1) The regulations in this part apply to all books of account and other records prepared by or on behalf of the natural gas company. See subsection 64 of the schedule for those records which come into possession of the natural gas company in