

## § 32.6790

for a significant improvement to an existing product or process, whether intended for sale or use. This excludes making routine alterations to existing products, processes, and other ongoing operations even though those alterations may represent improvements.

(j) Performing general administrative activities not directly charged to the user, and not provided in paragraphs (a) through (i) of this section. This includes providing general reference libraries, food services (e.g., cafeterias, lunch rooms and vending facilities), archives, general security investigation services, operating official private branch exchanges in the conduct of the business, and telecommunications and mail services. Also included are payments in settlement of accident and damage claims, insurance premiums for protection against losses and damages, direct benefit payments to or on behalf of retired and separated employees, accident and sickness disability payments, supplemental payments to employees while in governmental service, death payments, and

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other miscellaneous costs of a corporate nature. This account excludes the cost of office services, which are to be included in the accounts appropriate for the activities supported.

[67 FR 5696, Feb. 6, 2002]

### § 32.6790 Provision for uncollectible notes receivable.

This account shall be charged with amounts concurrently credited to Account 1170, Receivables.

[67 FR 5697, Feb. 6, 2002]

## Subpart F—Instructions For Other Income Accounts

### § 32.6999 General.

(a) *Structure of the other income accounts.* The Other Income Accounts are designed to reflect both operating and nonoperating income items including taxes, extraordinary items and other income and expense items not properly included elsewhere.

(b) *Other income accounts listing.*

Account title	Class A account	Class B account
Other operating income and expense:		
Other operating income and expense .....	7100	7100
Operating taxes:		
Operating taxes .....		7200
Operating investment tax credits-net .....	7210	.....
Operating Federal income taxes .....	7220	.....
Operating state and local income taxes .....	7230	.....
Operating other taxes .....	7240	.....
Provision for deferred operating income taxes—net .....	7250	.....
Nonoperating income and expense:		
Nonoperating income and expense .....	7300	7300
Nonoperating taxes:		
Nonoperating taxes .....	7400	7400
Interest and related items:		
Interest and related items .....	7500	7500
Extraordinary items .....	7600	7600
Jurisdictional differences and non-regulated income items:		
Income effect of jurisdictional ratemaking difference—net .....	7910	7910
Nonregulated net income .....	7990	7990

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### § 32.7100 Other operating income and expenses.

This account shall be used to record the results of transactions, events or circumstances during the periods which are incidental or peripheral to the major or central operations of the company. It shall be used to record all items of an operating nature such as

incidental work performed for others not provided for elsewhere. Whenever practicable the inflows and outflows associated with a transaction, event or circumstances shall be matched and the result shown as a net gain or loss. This account shall include the following: