

engines, pumps, and boilers at loading racks and on wharves, the construction of oil-pipe lines between oil tanks and delivery facilities, and the carrier's investment in tracks if located at and used in connection with delivery facilities.

**113, 163, 183 Communication systems.**

This account shall include the cost of telegraph, wireless, telephone, and radio equipment.

**114, 164, 184 Office furniture and equipment.**

This account shall include the cost of all office furniture, equipment and fixtures, including such items as safes, desks, chairs, typewriters, accounting machines, cabinets, file cabinets, floor coverings, portable air conditioners, drinking fountains, and other similar items that are not an integral part of a building.

**115, 165, 185 Vehicles and other work equipment.**

This account shall include the cost of motor and other vehicles, motor and other portable work equipment, garage equipment, and portable tools and machines such as drills, hoists, jacks, power mowers, stocks and dies, laying tongs, vises, air compressors, welding machines, valve reseating machines, pipe-cleaning machines, and concrete mixers, not specifically provided for in other accounts.

**116, 166, 186 Other property.**

This account shall include the cost of property used in pipeline operations not provided for elsewhere.

**187 Construction work in progress.**

This account shall include the cost of carrier property under construction and the cost of land acquired for such construction as of the date of the balance sheet. It includes interest and taxes during construction, material and supplies delivered to the construction site, and other expenditures that will eventually be part of the cost of the completed property. When construction work is completed, the cost included in this account shall be transferred to the appropriate primary property accounts. Subsidiary records shall

be maintained for each construction project. When part of a project under construction is completed and put into service, the costs applicable to that portion shall be transferred to the appropriate property account.

### Operating Revenues

**200 Gathering revenues.**

This account shall include revenues on the basis of tariff charges for the gathering or collection of crude oil, oil products and other commodities.

**210 Trunk revenues.**

This account shall include revenues on the basis of tariff charges for trunk line transportation of crude oil, oil products or other commodities.

**220 Delivery revenues.**

This account shall include revenues on the basis of tariff charges for receiving, delivering, unloading and loading fees at carrier terminal and delivery facilities.

**230 Allowance oil revenue.**

(a) This account shall include the current value of oil acquired through tariff allowances taken into inventory or retained in the line for operating oil supply, and the selling price of such oil sold not previously recorded in inventory or operating oil supply.

(b) Profits and losses on sales of allowance oil from inventory or operating supply shall be included in this account.

**240 Storage and demurrage revenue.**

This account shall include revenues on the basis of tariff charges for the storage of oil; also demurrage charges incident to failure of consignees to receive shipments promptly.

**250 Rental revenue.**

This account shall include the revenues from renting or subrenting property, the cost of which is included in the accounts for investment in carrier property.

**260 Incidental revenue.**

This account shall include revenues incidental to carrier operations and

not includible in other revenue accounts.

### Operating Expenses

#### Operations and Maintenance

##### 300 Salaries and wages.

This account shall include the salaries and wages (including pay for holidays, vacations, sick leave and similar payroll disbursements) of supervisory and other personnel directly engaged in transportation operations and the maintenance and repair of transportation property.

[Order 620, 65 FR 81343, Dec. 26, 2000]

##### 310 Materials and supplies.

This account shall include the cost of materials applied in the repair and maintenance of transportation property. The salvage value of materials recovered in maintenance work shall be credited to this account. This account shall also include the cost of supplies consumed and expended in operations and in support of the maintenance activity.

[Order 620, 65 FR 81343, Dec. 26, 2000]

##### 320 Outside services.

This account shall include the cost of operating and maintenance services provided by other than company forces under contract, agreement, and other arrangement. The cost of service performed by affiliated companies shall be segregated within the account.

[Order 620, 65 FR 81343, Dec. 26, 2000]

##### 330 Operating fuel and power.

This account shall include the cost of fuel and power consumed and expended in operations. The cost of normal utilities services shall be included herein when such costs are directly allocable to operations.

##### 340 Oil losses and shortages.

(a) This account shall include the cost of settlements with shippers for oil lost or undelivered due to operating causes during the course of transportation.

(b) The value of oil gains from operations shall be credited to this account

at current value at time of determination of gain and charged to oil inventory or operating supply.

##### 350 Rentals.

This account shall include the cost of renting property used in the operations and maintenance of carrier transportation service, such as complete pipeline or segment thereof, office space, land and buildings, and other equipment and facilities.

[Order 620, 65 FR 81343, Dec. 26, 2000]

##### 390 Other expenses.

This account shall include the expenses of aircraft, vehicles, and work equipment used in support of operations and maintenance activities; travel, lodging, meals, memberships, and other expenses of operating and maintenance employees; and other related operating and maintenance expenses that are not defined or classified in other accounts.

[Order 620, 65 FR 81343, Dec. 26, 2000]

#### General

##### 500 Salaries and wages.

This account shall include the salaries and wages (including pay for holidays, vacations, sick leave, and similar payroll disbursements) of executives and general officers, general office personnel, and of other employees whose wages cannot be directly allocated to operations or maintenance.

##### 510 Materials and supplies.

This account shall include the cost of materials and supplies consumed and expended for administration and general services.

[Order 620, 65 FR 81343, Dec. 26, 2000]

##### 520 Outside services.

This account shall include the cost of management and general and administrative services provided by other than company forces under contract, agreement or other arrangement. The cost of services performed by affiliated companies shall be segregated within the account.