request. The extension may be divided between the initial and appeal stages or within a single stage. GSA will provide a written notice to the requester of any extension of time limits.

Subpart 105-60.6—Subpoenas or Other Legal Demands for Records

8. Section 105-60.601-1 is amended by revising paragraph (b) to read as follows:

§ 105-60.601-1 GSA administrative records.

* * * * *

(b) The Administrator, the General Counsel, Deputy General Counsel, Assistant General Counsels, Inspector General, and, with respect to records in a GSA regional office, the Regional Administrator and Regional Counsel are the only GSA employees authorized to accept service of a subpoena duces tecum or other legal demands on behalf of GSA.

Dated: October 27, 1983.

Ray Kline,

Acting Administrator of General Services.

[FR Doc. 84-1308 Filed 1-18-84; 8:45 am]

BILLING CODE 6820-24-M

DEPARTMENT OF TRANSPORTATION

Research and Special Programs Administration

49 CFR Parts 172, 173, and 179

[Docket HM-139F; Amdt. Nos. 172-88, 173-171, 179-33]

Conversion of Individual Exemptions Into Regulations of General Applicability

AGENCY: Materials Transportation Bureau (MTB), Research and Special Programs Administration, DOT.

ACTION: Final rule.

SUMMARY: This action is being taken to incorporate into the Department's Hazardous Materials Regulations (HMR), a number of changes based on the data and analyses supplied in selected exemption applications or from existing exemptions. The need for this action has been created by the public demand to make available new packagings and shipping alternatives that have proven themselves safe under the Department's exemptions program. The intended effect of these amendments is to provide wider access to the benefits of transporation innovations recognized and shown to be effective and safe.

EFFECTIVE DATE: These amendments are effective Feburary 15, 1984. However, compliance with the regulations as amended herein, is authorized immediately.

FOR FURTHER INFORMATION CONTACT: Darrell L. Raines, Chief, Exemptions and Regulations Termination Branch, Office of Hazardous Materials Regulation, Materials Transportation Bureau, Washington, D.C. 20590, (202)-472-2726.

SUPPLEMENTARY INFORMATION: On August 8, 1983, the MTB published Notice No. 83-5 (48 FR 35970) under Docket HM-139F which proposed to amend the Hazardous Materials Regulations by incorporating the provisions of certain DOT exemptions into the general regulations. The public comment period ended October 12, 1983.

The MTB received three comments requesting changes to Docket HM-139F.

The proposed addition of "Film developer" to the § 172.101 Table has been withdrawn from this rulemaking because "Film developer" is not presently recognized by ICAO as a proper shipping name. Shipments may continue to be made under the terms and conditions specified in DOT-E 7032 and DOT-E 7040.

The proposed addition of footnote (L) (lower case) in § 173.31(c) has been changed to footnote (t) because of the confusion between the letter (l) and the number (1). The notice proposed to amend § 173.245(a)(38) by adding diethanolamine as an additional commodity to be shipped in DOT Specification 57 steel portable tanks. The Texaco Chemical Company, a producer of diethanolamine, stated that to their knowledge, there is no literature to indicate that diethanolamine is corrosive. A further review of our files indicates that the commenter is correct and diethanolamine has not been added to § 173.245(a)(38) as proposed. In § 173.272 the proposed amendment of paragraph (i)(22) to include DOT Specification 115A60W6 stainless steel tank cars for the transportation of Oleum has been added as a new paragraph (i)(23) for easier reading and compliance.

The proposed change regarding scrap paper is no longer necessary because Docket No. HM-166-O (48 FR 52306), November 17, 1983, removed the entry from the § 172.101 Table but inadvertenly omitted the removal of § 173.1075. Section 173.1075 has been removed by this rulemaking.

Included in this rulemaking but not included in the notice is a correction in the § 172.101 Table for the entry "Di-(2-ethylhexyl) peroxydicarbonate, *not more than 67% in solution. See* Organic peroxide, liquid or solution, n.o.s." The "67%" has been corrected to read "77%".

Except for the above changes, these amendments are essentially the same as proposed in the notice.

The Material Transportation Bureau has determined that this document is not a "major rule" under the terms of Executive Order 12291 or significant under DOT's regulatory policies and procedures (44 FR 11034). A final regulatory evaluation was not prepared as the economic impact of these amendments has been found to be minimal.

For the reasons, I certify that this amendment will not have a significant economic impact on a substantial number of small entities.

List of Subjects

49 CFR Part 172

Hazardous materials transportation, Labeling, Packaging and containers.

49 CFR Part 173

Hazardous materials transportation, Packaging and containers.

49 CFR Part 179

Hazardous materials transportation, Railroad safety.

In consideration of the foregoing, 49 CFR Parts 172, 173, and 179 are amended as follows:

PART 172—HAZARDOUS MATERIALS TABLES AND HAZARDOUS MATERIALS COMMUNICATIONS REGULATIONS

1. In § 172.101, the Hazardous Materials Table is amended by revising two entries to read as follows:

§ 172.101 Hazardous Materials Table.

+EAW	Hazardous materials descriptions and proper shipping names	Hazard class	Identification number	Label(s) required (if not excepted)	Packaging		Maximum net quantity in one package		Water shipments		
					Exceptions	Specific requirements	Passenger carrying aircraft or railcar	Cargo only aircraft	Cargo vessel	Passenger vessel	Other requirements
(1)	(2)	(3)	3(A)	(4)	5(a)	5(b)	6(a)	6(b)	7(a)	7(b)	7(c)
	(Revise)										
E	Acetic acid, glacial (*RQ-1000/454*).	Corrosive material.	UN2789	Corrosive	173.244	173.245	1 quart	10 gallons	1,2	1,2	Stow separate from nitric acid or oxidizing materials.
	Di-(2-ethylhexyl) peroxydicarbonate, *not more than 77% in solution. See* Organic peroxide, liquid *or* solution, n.o.s.		UN2123								

PART 173—SHIPPERS—GENERAL REQUIREMENTS FOR SHIPMENTS AND PACKAGINGS

2. In § 173.31(c), Retest Table 1 is amended by adding a footnote reference "t" for the DOT-105A300W entry and adding a footnote "t" at the end of the table to read as follows:

§ 173.31 Qualification, maintenance, and use of tank cars.

* * * * *

(c) * * *

RETEST TABLE 1

Specification	Retest interval years[1]				Retest pressure—p.s.i.		
	Tank and interior heater systems			Safety relief valve	Safety relief valve		
	Up to 10 years	Over 10 to 22 years	Over 22 years		Tank	Start to discharge	Vapor tight
*	*	*	*	*		*	*
Revise DOT-105A300W	c,f,i,t_{10}	a,f,i,t_{10}	a,f,i,t_{10}	a,i,k_5	see	g,n_{225}	n_{180}
*	*	*	*	*		*	*

[1] Tanks in sodium metal service may be visually inspected at least once every 10 years instead of being retested hydrostatically. Date of the visual inspection must be stenciled on the tank near the other required markings.

* * * * * * *

3. In § 173.33, paragraph (d)(1)(i) is amended by adding the following sentence at the end to read as follows:

§ 173.33 Qualification, maintenance, and use of cargo tanks.

* * * * *

(d) * * *

(1) * * *

(i) * * * Tanks used only in sodium metal service may have a complete internal visual inspection at least once every 5 years instead of a hydrostatic or pneumatic test.

* * * * *

4. In § 173.154, paragraphs (a)(4) and (a)(20) are revised, paragraphs (a)(22) and (a)(23) are added to read as folows:

§173.154 Flammable solids, organic peroxide solids and oxidizers not specifically provided for.

(a) * * *

(4) Specification MC 303, MC 304, MC 306, MC 307, MC 311 or MC 312 (§§ 178.341, 178.342, 178.343 of this subchapter). Tank motor vehicles. Tanks must conform with § 178.340-8. Discharge valves must be located inside the tank or at a point outside the tank where the line enters or leaves the tank. The valve seat must be located inside the tank or within the welded flange, its companion flange, nozzle, or coupling. Each product discharge opening shall have a secondary closing means, remote from tank filling or discharge openings, for operation in event of fire or other accident. Tanks may have heating coils if an inorganic heating medium is used. Authorized only for sodium perchlorate or magnesium perchlorate, wet, with 10 percent or more of water, equally distributed within the cargo tank. Specification MC 311 and MC 312 also authorized for potassium nitrite solution. Only Specification MC 304 and MC 307 are authorized for transportation by vessel.

(20) As prescribed in § 173.163(a)(7). Authorized only for ammonium persulfate, hydrated calcium hypochlorite, potassium persulfate, sodium carbonate peroxide, sodium chlorate, dry, sodium perborate monohydrate and sodium persulfate.

* * * * *

(22) Specification 44P (§ 178.241 of this subchapter). All plastic bags. Authorized only for ammonium persulfate, potassium persulfate, sodium carbonate peroxide, sodium perborate monohydrate and sodium persulfate. Net weight may not exceed 81 pounds.

(23) Specification 44B or 44C (§§ 178.236, 178.237 of this subchapter). Multiwall paper bags. Authorized only for ammonium persulfate, dibasic lead phosphite, potassium persulfate, sodium carbonate peroxide, sodium perborate monohydrate and sodium persulfate.

5. In § 173.188, paragraph (a)(4) is added to read as follows:

§ 173.188 Phosphoric anhydride.

(a) * * *

(4) Specification 56 (§ 178.252 of this subchapter). Stainless steel portable tanks.

* * * * *

6. In § 173.245, the last sentence in paragraphs (a)(29), and (a)(31) are revised, paragraph (a)(32) is revised and the third sentence in paragraph (a)(38) is revised to read as follows:

§ 173.245 Corrosive liquids not specifically provided for.

(a) * * *

(29) * * * MC 303 is authorized only for monoethanolamine; *primary amyl alcohol;* and phosphoric acid and solutions thereof; MC 306 constructed aluminum is authorized only for monoethanolamine *primary amyl alcohol.*

* * * * *

(31) * * * MC 306 is authorized only for monoethanolamine, primary amyl alcohol, phosphoric acid and solutions thereof.

(32) Specification 103AW, 103A-ALW, 103ANW, 103BW, 103CW, 103EW, 105A100W, 105A200ALW,

109A200ALW, 111A100F2, 111A60ALW2, 111A60W2, 111A60W5, or AAR-201A80W (§§ 179.100, 179.101, 179.200, 179.201 of this subchapter). Tank cars. Specification 105A200ALW tank cars authorized only for acetic anhydride and ammonium hydroxide. Specification 105A100W tank cars authorized only for ammonium hydroxide and dimethyl chlorothiophosphate. AAR-201A80W and 109A200ALW tank cars authorized only for ammonium hydroxide.

* * * * *

(38) * * * Authorized only for acetic acid, glacial; acetic acid solutions; compound, cleaning liquid; compound, rust preventing *or* compound, rust removing; monoethanolamine; *orthochlorophenol;* paint *or* paint related material; *primary amyl alcohol;* and phosphoric acid not exceeding 85 percent strength. * * *.

* * * * *

7. In § 173.247, paragraph (a)(18) is revised to read as follows:

§ 173.247 Acetyl bromide; acetyl chloride; acetyl iodide; antimony pentachloride; benzoyl chloride; boron trifluoride-acetic acid complex; chromyl chloride; dichloroacetyl chloride; diphenyl methyl bromide solutions; pyrosulfuryl chloride; silicon chloride; sulfur chloride (mono and di); sulfuryl chloride, thionyl chloride; tin tetrachloride (anhydrous); titanium tetrachloride; trimethyl acetyl chloride.

(a) * * *

(18) Specification 3E1800 (§ 178.42 of this subchapter). Cylinder authorized only for thionyl chloride, anhydrous and titanium tetrachloride, anhydrous.

* * * * *

8. In § 173.252, paragraphs (g)(4) and (g)(5) are added to read as follows:

§ 173.252 Bromine.

* * * * *

(g) * * *

(4) Specification 33A (§ 178.150 of this subchapter). Polystyrene case (nonreusable container) having not more than four inside glass jugs of not over 80 fluid ounces (2.5 liters) each. The polystyrene case must be further overpacked in a strong fiberboard box of at least 275-pound test and adequately cushioned. Not authorized for transportation by aircraft.

(5) Specification 15A (§ 178.168 of this subchapter). Wooden boxes (having an authorized gross weight of not less than 100 pounds) having not more than four inside glass jugs of not over 80 fluid ounces (2.5 liters) each. Jugs must be cushioned with an appropriate absorbent material. Not authorized for transportation by aircraft.

9. In § 173.272, paragraph (h) is revised and paragraph (i)(23) is added to read as follows:

§ 173.272 Sulfuric acid.

* * * * *

(h) *Sulfuric acid concentration of over 100.5 percent:* Authorized packaging is described in paragraphs (i)(1)-(4), (17), and (19)-(23) of this section.

(i) * * *

(23) Specification 115A60W6 (§ 179.220 of this subchapter). Tank cars. Tanks must be constructed of Type 304 or 316 stainless steel. Bottom outlets must be rendered inoperative and blanked off.

* * * * *

10. In § 173.277, paragraph (a)(1) is revised to read as follows:

§ 173.277 Hypochlorite solutions.

(a) * * *

(1) Specification 15A, 15B, 15C, 19A or 19B (§§ 178.168, 178.169, 178.170, 178.190, 178.191 of this subchapter) wooden boxes or Spec. 12A or 12B (§§ 178.210, 178.205 of this subchapter) fiberboard boxes with inside glass, earthenware or polyethylene packagings of not more than 1 gallon capacity each. Gross weight must not exceed 65 pounds nor contain more than 4 glass or earthenware inside packagings if their capacity is greater than 5 pints each, or more than six such polyethylene packagings.

* * * * *

11. In § 173.315, the table following paragraph (a)(1) is amended by adding an entry to read as follows:

§ 173.315 compressed gases in cargo tanks and portable tanks.

(a) * * *

(1) * * *

Kind of gas	Maximum permitted filling density		Specification container required	
	Percent by weight (see Note 1)	Percent by volume (see par. (f) of this section)	Type (see Note 2)	Minimum design pressure (psig)
(ADD) Vinyl methyl ether.	68	See Notes 7 and 13.	MC 330, MC 331.	100
*	*	*	*	*

12. In § 173.346, paragraph (a)(10) is revised to read as follows:

§ 173.346 Poison B liquids not specifically provided for.

(a) * * *

(10) Specification 103,[1] 103W, 103A[1] 103ALW, 103AW, 103BW, 104,[1] 104W, 105A100,[1] 105A1100W, 109A300ALW, 111A60ALW1, 111A60F1, 111A60W1, 111A60W2, 111A100F2, 111A100W4, 112A400W, 114A400W, or 115A60W6 (§§ 179.100, 179.101, 179.200, 179.201, 179.220, 179.221 of this subchapter). Tanks cars. Specification 103BW tank cars must be rubber-lined and are authorized only for arsenic acid as prescribed in § 173.348 of this subchapter.

* * * * *

13. In § 173.347, paragraph (a)(2) is revised to read as follows:

§ 173.347 Aniline oil.

(a) * * *

(2) Specification 103,[1] 103W, 103A,[1] 103AW, 104W, 105A100W, 111A60F1, 111A60W1, 111A60W2, 111A100F2, 112A200W, 112A400F, or 114A340W, (§§ 179.100, 179.101, 179.200, 179.201, of this subchapter). Tank cars.

* * * * *

14. In § 173.352, paragraph (a)(4) is revised ro read as follows:

§ 173.352 Sodium and potassium cyanide solutions, and cyanide solution, n.o.s.

(a) * * *

(4) Specification 103,[1] 103W, 103A[1] 103AW, 105A400W, 111A60F1, 111A60W1, 111A60W2, 111A100F2, 112A400W, or 114A400W (§§ 179.100, 179.101, 179.200, 179.201, of this subchapter). Tank cars.

* * * * *

15. In § 173.353, paragraph (a)(8) is added to read as follows:

§ 173.353 Methyl bromide and methyl bromide mixtures.

(a) * * *

(8) Specification 51 (§ 178.245 of this subchapter). Steel portable tanks having a design pressure of not less than 250 pounds per square inch and equipped with a spring-load safety relief device.

* * * * *

16. In § 173.353a, paragraph (a) is revised to read as follows:

§ 173.353a Methyl bromide, liquid, and nonflammable, nonliquefied compressed gas mixtures.

(a) Methyl bromide, liquid, and nonflammable, nonliquefied compressed gas mixtures must be packed in specification containers as noted in §173.353a(a)(2), (3), (4), (5), (6), (8)and (c).

* * * * *

17. In § 173.365, paragraph (a)(3) is added to read as follows:

§173.365. Poison B solids not specifically provided for.

(a) * * *

(3) Specification 44D (§ 178.238 of this subchapter). Multiwall paper bags. Where extensible Kraft is used, the

minimum total basis weight must be 260 pounds and the outer wall may be no less than 60 pounds basis weight. Bag must have a metal foil inner liner. Net weight not over 50 pounds each. For transportation by vess., bags must be unitized or containerized. Not authorized for transportation by aircraft. Authorized only for carbamate pesticide mixtures containing not more than 15 percent active ingredient.

* * * * *

18. In §173.374, paragraph (a)(5) is added to read as follows:

§173.374 Nitrochlorobenzene, meta or para.

(a) * * *

(5) Specification 105A400W, 112A400W or 114A400W (§§ 179.100, 179.101 of this subchapter). Tank cars.

PART 179—SPECIFICATION FOR TANK CARS

19. In §179.102-11, the heading and the introductory text of paragraph (a) are revised to read as follows:

§179.102-11 Liquefied petroleum gas, butadiene, anhydrous ammonia, methylacetylene-propadiene, stablized, chlorodifluoromethane, or vinyl chloride.

(a) Tank cars used to transport liquefied petroleum gas, butadiene, anhydrous ammonia, methylacetylene-propadiene, stabilized, chlorodifluoromethane, or vinyl chloride may, as an alternate, coform with the following special requirements: * * *.

* * * * *

(49 U.S.C. 1803, 1804, 1808; 49 CFR 1.53, App. A to Part 1)

Issued in Washington, D.C. on January 10, 1983.

L. D. Santman,

Director, Materials Transportation Bureau.

[FR Doc. 84-1303 Filed 1-18-84; 8:45 am]

BILLING CODE 4910-60-M

INTERSTATE COMMERCE COMMISSION

49 CFR Part 1201

[Docket No. 36988]

Alternative Methods of Accounting for Railroad Track Structures

AGENCY: Interstate Commerce Commission.

ACTION: Amendment to final rule.

SUMMARY: The Interstate Commerce Commission is amending the Final Rule on Alternative Methods of Accounting for Railroad Track Structures served February 17, 1983, to include certain revised operating expense accounts, specific instructions for engineering costs and other capitalized general expenditures, and certain other minor changes. This action is necessary to accommodate the ratable depreciation accounting adopted in the final rule and to align certain operating expense accounts with the changes that were made in the property accounts.

DATES: Effective for the reporting year beginning January 1, 1983.

FOR FURTHER INFORMATION CONTACT: Bryan Brown, Jr., (202) 275-7448.

SUPPLEMENTARY INFORMATION: By Final Rule served February 17, 1983 (48 FR 7182, February 18, 1983), the Commission changed the method of accounting for railroad track structure from retirement-replacement-betterment (RRB) to ratable depreciation (DA)[1]. This final rule addressed certain changes to the Uniform System of Accounts for Railroads (49 CFR 1201, Subpart A) involving definitions, instructions and property accounts.

One of the basic differences between RRB and DA is that certain accounting entries that are treated as expenses under RRB are treated as assets under DA. Our earlier decision required changes in the railroad property (asset) associated expense accounts.

We are aligning these operating expense accounts with the changes that were made in the property accounts. We are eliminating the expense function of track laying and surfacing (function 17) and assigning these expenses to the repair and maintenance functions of Ties (13), Rail and Other Track Material (14), and Ballast (16). We have also eliminated the separate accounting for other track material expenses (because these items will already be captured in the asset accounts), and opened all natural expense categories (salaries and wages, materials, purchased services, and other expenses) for track repair and maintenance accounts (which should not be reflected in the asset accounts).

The capitalization or expense of a particular amount of track work rests on each Class I railroad's establishment of a standard unit of property. However, the account segmentation for expensing a repair or capitalizing an improvement should be similar to avoid different systems of data capture by the different railroads. This change eliminates different account aggregation.

We are replacing property accounts 1, Engineering, and 77 Other Expenditures; General with instructions. Presently, Instruction 2-7(c) provides for the removal of engineering costs from Account 1 when property is retired. Since ratable depreciation has been adopted, it follows that engineering costs should be assigned to the applicable property accounts. If such costs cannot be directly assigned, the accounting should be based on some equitable method determined by the railroad. New Instruction 2-23 addresses the accounting for engineering costs.

Account 77 also provides for an equitable portion of other general expenditures to be cleared with the retirement of applicable property. These costs should now be assigned directly to individual property accounts based on an equitable allocation. We have introduced Instruction 2-24 to address these expenditures.

Further, we are revising property accounts 3, Grading, and 11, Ballast, to eliminate references to RRB accounting for the cost of old ballast. Since we have adopted ratable depreciation, this accounting is no longer permitted.

We are also removing the item "loading scrap track material" from the list of maintenance expenses in Note B, Account 9, Ballast. The adoption of net salvage value precludes the charging of such costs to maintenance expense.

Finally, we will add Schedule 205(c) to the 1983 Annual Report Form R-1 restatement schedules. This schedule will present five years of data required to process regressions of track structure running and switching expense. Schedule 205(c) will be deleted from the Form R-1 after 1983.

We are making these rule changes effective without seeking public comment. We believe that the usual notice and comment procedures of 5 U.S.C. 553(b) are unnecessary, because the rule changes are simply technical modifications that were inadvertently not adopted in our earlier decision prescribing a new accounting system. These rule changes do not affect the financial results that will obtain under the prescribed DA procedures, but simply permit the carriers to accommodate all of their accounts to the new system. Any party desiring reconsideration of these technical changes (as opposed to our policy determination to convert to DA) should file a petition within 20 days of the date of service of this decision.

We are also making these changes effective immediately rather than on 30 days' notice because the DA procedures prescribed in our earlier decision were made effective for the reporting year beginning January 1, 1983. Under those circumstances, publication of these rule

---

[1] Although we are no longer requiring the railroads to report data under RRB, we have required them temporarily to maintain such data in their own records so that it can be used in regulatory proceedings when appropriate.

changes on 30 days' notice would be impracticable.

Regulatory Flexibility Act

This final rule will not have a significant economic impact on a substantial number of small entities. This action directly affects Class I railroads having annual operating revenues of $50 million or more. It revises the Uniform System of Accounts for Class I railroads without requiring substantive accounting system modifications, and without substantially changing the financial results reported by individual railroads.

This action does not significantly affect the quality of the human environment or the conservation of energy resources.

List of Subjects in 49 CFR Part 1201

Railroads, Uniform System of Accounts.

This action is taken under authority of 5 U.S.C. 553 and 49 U.S.C. 11166.

We are adopting the changes in Appendix A to 49 CFR Part 1201, Subpart A.

Decided: January 10, 1984.

By the Commission, Chairman Taylor, Vice Chairman Sterrett, Commissioners Andre and Gradison.

James H. Bayne,
Acting Secretary.

PART 1201—[AMENDED]

Appendix A

For reasons set out in the preamble, Part 1201, Subpart A, of Chapter X, Title 49 of the Code of Federal Regulations is amended as shown.

1. Definition 29 is amended by revising the first paragraph of paragraph (a)(1) and the second paragraph of paragraph (a)(2) as follows:

* * * * *

(29) (a) "Activities" are as follows:

(1) "Way and Structures" activity refers to repairing, maintaining, leasing, renting, depreciating, and retiring right-of-way and trackage, structures, buildings, and facilities. It includes all natural expense object subclassifications such as salaries and wages, fringe benefits, material and supplies, lease rentals, purchased services, casualties, depreciation and retirements, where such objects are in the performance or support of the functions, as defined above, in the Way and Structures activity. Specifically included are all natural expense objects in the performance of the above described functions on property of the type included in property accounts 2 through 45 excluding 44, whether such property is owned or leased. The costs of operating work trains in support of the Way and Structures activity are to be included herein.

* * * * *

(2) * * *

This activity excludes all expenses related to road property as described in property accounts 2 through 45 excluding 44, all of which should be charged to the Way and Structures activity. It also excludes expenses in performance of, or support for Transportation, General and Administrative activities, property used for noncarrier operations, nonoperating property and interest or other fixed charges.

* * * * *

2. Definition 29 is further amended by revising paragraphs (c)(13), (14) and (16) and by removing and reserving paragraphs (15) and (17) as follows:

(29) * * *

(c) "Functions are as follows:

* * * * *

(13) Repair and Maintenance, Ties—Cross, switch, bridge, and other track ties. This function includes expenses associated with unloading, distributing and placing ties in tracks.

(14) Repair and Maintenance, Rails and Other Track Material—All track material used in repair of tracks except ballast and ties. This function includes expenses associated with unloading and installing rail and other track material.

(15) [Reserved.]

(16) Repair and Maintenance, Ballast—Gravel, stone, slag, cinders, sand and like material. This function includes expenses associated with worktrain service and labor expended in placing ballast.

(17) [Reserved.]

* * * * *

3. In Instructions for Property Accounts:

a. Instruction 2-7, *Additions to and retirements of property—General*, is amended by revising paragraph (c) to read as follows:

2-7 Additions to and retirements of property—General

* * * * *

(c) An equitable proportion of a balance in property accounts 76, "Interest During Construction," and 80, "Other elements of investment," applicable to retired property shall be cleared from these accounts concurrently with the retirement accounting. Unless provided for otherwise, interest costs shall be capitalized in accordance with generally accepted accounting principles.

* * * * *

b. Instructions 2-23 and 2-24 are added to read as follows:

2-23 Accounting for engineering costs

(a) The pay and expenses of engineers, assistants and clerks engaged in the survey and construction of new lines and extensions shall be included in the cost of the particular property involved. This accounting treatment also applies in making additions to and improvements of the carriers road, including wharves and docks.

List of Officers and Employees

Chief engineer.
Assistant engineers.
Bridge and signal engineer.
Architects and draftsmen.
Chief clerk and other clerks.
Transitmen and levelmen.
Rodmen and chainmen.
Cooks and porters on business cars.

Items of Expense and Supplies

Atlases and maps.
Barometers.
Books for office use.
Business car service.
Cameras; compasses.
Camp equipage.
Chains for surveyors.
Drawing boards.
Drawing instruments.
Field glasses.
Furniture repairs and renewals.
Heating and lighting.
Magnets and magnifiers.
Official train service.
Paper, blue-print.
Periodicals and newspapers.
Photographic supplies.
Printing and stationery.
Provisions for business cars.
Rent and repairs of offices.
Rods for surveyors.
Sextants and slide rules.
Telegraph and telephone service.
Traveling expenses.
Triangles and tripods.

(b) When employees listed in (a) above are engaged in the repair and maintenance of the roadway, their pay and expenses shall be charged to the appropriate operating expense accounts.

(c) Expenditures for tentative or preliminary surveys shall be carried in account 743, "Other deferred debits," until it is determined whether or not to continue the work. If the project is continued, expenditures for all surveys shall be transferred to the appropriate property account and, if abandoned, to appropriate income accounts.

(d) The cost of designing, making plans and specificaitons, and supervising the construction of equipment shall be included in the cost of the particular equipment.

(e) Fees and expenses of architects specially employed for designing or supervising the construction of buildings shall be included in the accounts appropriate for the cost of the buildings constructed.

2-24 Accounting for other general expenditures

Expenditures of a general nature that are attributable but not directly assignable to original construction or important expansion of road shall be equitably assigned to the cost of specific units or segments of property. These expenditures include the pay and expenses of executive and general officers and their assistants engaged exclusively with such construction, law expenses (other than organization expenses), stationery and printing, and taxes before property is used in transportation operations.

4. In Property Accounts, accounts 1, Engineering, and 77, Other Expenditures: General, are removed.

5. Property Account 3, Grading, is amended by removing paragraph (d). "DETAILS OF ROADBED AND ITEMS OF EXPENSE" which follows paragraph (d) is retained.

6. Property Account 9, Rails and Other Track Material, is amended by removing the item "Loading scrap track materials" from Note B.

7. Property Account 11, Ballast, is amended by removing Note D and redesignating Note E as Note D.

8. In the table entitled, "Function Code Use—Way and Structures", which follows Joint Facility Revenue Account 122:

a. Function codes "15, Other track material," and "17, Track Laying and surfacing," are removed.

b. Function code 14, rails, is revised to read "14, Rails and other track material."

9. In the Operating Expense Account Explanations,

a. Under *Salaries and Wages—Control—11-00-00:*

1. "Salaries and Wages—Way and Structures—Running—" is amended by revising the list of functions to read as follows:

Repair and Maintenance—	
Roadway	11-XX-10
Tunnels and subways	11-XX-11
Bridges and culverts	11-XX-12
Ties	11-XX-13
Rails and other track material	11-XX-14
Ballast	11-XX-16
Signals and interlockers	11-XX-19
Highway grade crossings	11-XX-22
Dismantling retired property	11-XX-39
Road property and equipment damaged	11-XX-48
Other—Other	11-XX-99

2. "Salaries and Wages—Way and Structures—Switching—" is amended by revising the list of functions to read as follows:

Repair and Maintenance—	
Roadway	11-XX-10
Tunnels and subways	11-XX-11
Bridges and culverts	11-XX-12
Ties	11-XX-13
Rails and other track material	11-XX-14
Ballast	11-XX-16
Signals and interlockers	11-XX-19
Highway grade crossings	11-XX-22
Dismantling retired property	11-XX-39
Road property and equipment damaged	11-XX-48
Other—Other	11-XX-99

b. Under *Materials, tools, supplies, fuels, lubraicants— Control —21-00-00:*

1. "Materials, Tools, Supplies, Fuels, Lubricants—Way and Structures—Running—" is amended by revising the list of functions to read as follows:

Repair and Maintenance—	
Roadway	21-XX-10
Tunnels and subways	21-XX-11
Bridges and culverts	21-XX-12
Ties	21-XX-13
Rails and other track material	21-XX-14
Ballast	21-XX-16
Signals and interlockers	21-XX-19
Highway grade crossings	21-XX-22
Dismantling retired property	21-XX-39
Road property and equipment damaged	21-XX-48
Other—Other	21-XX-99

2. "Materials, Tools, Supplies, Fuels, Lubricants—Way and Structures—switching—" is amended by revising the list of functions to read as follows:

Repair and maintenance—	
Roadway	21-XX-10
Tunnels and subways	21-XX-11
Bridges and culverts	21-XX-12
Ties	21-XX-13
Rails and other track material	21-XX-14
Ballast	21-XX-16
Signals and interlockers	21-XX-19
Highway grade crossings	21-XX-22
Dismantling retired property	21-XX-39
Road property and equipment damaged	21-XX-48
Other—Other	21-XX-99

c. Under *Repairs billed by others—Debit—Control—39-00-00:*

1. "Repairs Billed by Others—Debit—Way and Structures—Running—" is amended by revising the list of functions to read as follows:

Repair and maintenance—	
Roadway	39-XX-10
Tunnels and subways	39-XX-11
Bridges and culverts	39-XX-12
Ties	39-XX-13
Rails and other track material	39-XX-14
Ballast	39-XX-16
Signals and interlockers	39-XX-19
Highway grade crossings	39-XX-22
Road property and equipment damaged	39-XX-48

2. "Repairs Billed by Others—Debit—Way and Structures—Switching—" is amended by revising the list of functions to read as follows:

Repair and maintenance—	
Roadway	39-XX-10
Tunnels and subways	39-XX-11
Bridges and culverts	39-XX-12
Ties	39-XX-13
Rails and other track material	39-XX-14
Ballast	39-XX-16
Signals and interlockers	39-XX-19
Highway grade crossings	39-XX-22
Road property and equipment damaged	39-XX-48

d. Under *Repairs billed to Others—Credit—Control—40-00-00:*

1. "Repairs Billed to Others—Debit—Way and Structures—Running—" is amended by revising the list of functions to read as follows:

Repair and maintenance—	
Roadway	40-XX-10
Tunnels and subways	40-XX-11
Bridges and culverts	40-XX-12
Ties	40-XX-13
Rails and other track material	40-XX-14
Ballast	40-XX-16
Signals and interlockers	40-XX-19
Highway grade crossings	40-XX-22
Road property and equipment damaged	40-XX-48

2. "Repairs Billed to Others—Debit—Way and Structures—Switching—" is amended by revising the list of functions to read as follows:

Repair and maintenance—	
Roadway	40-XX-10
Tunnels and subways	40-XX-11
Bridges and culverts	40-XX-12
Ties	40-XX-13
Rails and other track material	40-XX-14
Ballast	40-XX-16
Signals and interlockers	40-XX-19
Highway grade crossings	40-XX-22
Road property and equipment damaged	40-XX-48

e. Under *Other purchased services—Control—40-00-00:*

1. "Other Purchased Services—Way and Structures—Running—" is amended by revising the list of functions to read as follows:

Repair and maintenance—	
Roadway	41-XX-10
Tunnels and subways	41-XX-11
Bridges and culverts	41-XX-12
Ties	41-XX-13
Rails and other track material	41-XX-14
Ballast	41-XX-16
Signals and interlockers	41-XX-19
Highway grade crossings	41-XX-22
Dismantling retired property	41-XX-39
Road property and equipment damaged	41-XX-48
Other—Other	41-XX-99

2. "Other Purchased Services—Way and Structures—Switching—" is amended by revising the list of functions to read as follows:

Repair and maintenance—	
Roadway	41-XX-10
Tunnels and subways	41-XX-11

Bridges and culverts	41-XX-12
Ties	41-XX-13
Rails and other track material	41-XX-14
Ballast	41-XX-16
Signals and interlockers	41-XX-19
Highway grade crossings	41-XX-22
Dismantling retired property	41-XX-39
Road property and equipment damaged	41-XX-48
Other—Other	41-XX-99

f. Under *Other expenses—Control—61-00-00:*

1. "Other Expenses—Way and Structures—Running—" is amended by revising the list of functions to read as follows:

Repair and maintenance—	
Roadway	61-XX-10
Tunnels and subways	61-XX-11
Bridges and culverts	61-XX-12
Ties	61-XX-13
Rails and other track material	61-XX-14
Ballast	61-XX-16
Signals and interlockers	61-XX-19
Highway grade crossings	61-XX-22
Dismantling retired property	61-XX-39
Road property and equipment damaged	61-XX-48
Other—Other	61-XX-99

2. "Other Expenses—Way and Structures—Switching—" is amended by revising the list of functions to read as follows:

Repair and maintenance—	
Roadway	61-XX-10
Tunnels and subways	61-XX-11
Bridges and culverts	61-XX-12
Ties	61-XX-13
Rails and other track material	61-XX-14
Ballast	61-XX-16
Signals and interlockers	61-XX-19
Highway grade crossings	61-XX-22
Dismantling retired property	61-XX-39
Road property and equipment damaged	61-XX-48
Other—Other	61-XX-99

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