

## STB EX PARTE NO. 636

ACCOUNTS, RECORDS, AND REPORTS—  
TECHNICAL AMENDMENTS

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*Decided August 28, 2002*

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AGENCY: Surface Transportation Board.

ACTION: Final rules.

SUMMARY: The Surface Transportation Board (Board) amends regulations concerning accounts, records, and reports (Subchapter C) to reflect current agency organizational components, account titles and accounting references. In addition, General Instruction 1-18, which was inadvertently omitted in recent publications of the accounting regulations, is added.

EFFECTIVE DATE: These rules are effective September 30, 2002.

FOR FURTHER INFORMATION CONTACT: Paul Aguiar, (202) 565-1527. [Federal Information Relay Service (FIRS) for the hearing impaired: 1-800-877-8339.]

SUPPLEMENTARY INFORMATION: Because these changes merely update obsolete references in the regulations or otherwise make revisions that are not substantive, we find good cause to dispense with notice and comment. 5 U.S.C. 553(b)(3)(A) and (B). These changes will be incorporated into the next edition of the *Code of Federal Regulations*.

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

Pursuant to 5 U.S.C. 605(b), we conclude that our action will not have a significant economic effect on a substantial number of small entities within the meaning of the Regulatory Flexibility Act.

## List of Subjects

## 49 CFR Part 1200

Common carriers, Uniform System of Accounts.

## 49 CFR 1201

Railroads, Uniform System of Accounts.

## 49 CFR 1241

Railroads, Reporting and recordkeeping requirements.

## 49 CFR 1242

Railroads, Taxes.

## 49 CFR 1243

Railroads, Reporting and recordkeeping requirements.

## 49 CFR 1244

Freight, Railroads, Reporting and recordkeeping requirements.

By the Board, Chairman Morgan and Vice Chairman Burkes.

## APPENDIX

For the reasons set forth in the preamble, title 49, chapter X, parts 1200, 1201, 1241, 1242, 1243, and 1244 of the *Code of Federal Regulations* are amended as follows:

## PART 1200—GENERAL ACCOUNTING REGULATIONS UNDER THE INTERSTATE COMMERCE ACT

1. The authority citation for Part 1200 continues to read as follows:

AUTHORITY: 49 U.S.C. 721, 11142, 11143, 11144, 11145.

## §1200.2 [Amended]

2. In §1200.2 remove “Bureau of Accounts” and add in its place “Office of Economics, Environmental Analysis, and Administration” and remove “Bureau” and add in its place “Office” each place it appears.

## PART 1201—RAILROAD COMPANIES

1. The authority citation for Part 1201 continues to read as follows:

AUTHORITY: 5 U.S.C. 553 and 49 U.S.C. 11142 and 11164.

## Subpart A—Uniform System of Accounts

2. Remove “Commission” and add in its place “Board” in paragraph (b)(2) of General Instruction 1-1 *Classification of carriers*.

3. Remove “(see definition 20(e))” and add in its place “(see definition 17(e))” in paragraph (a) of General Instruction 1-10 *Accounting for income taxes*.

4. Remove “(see definition 20)” and add in its place “(see definition 17)” in paragraph (b) of General Instruction 1-10 *Accounting for income taxes*.

5. Add General Instruction 1-18 to read as follows:

1-18 *Distribution of expenses for material, tools, fuel, lubricants, purchased services and general.* (a) These expenses shall be assigned directly to activities based on usage whenever possible.

(b) When it is necessary to apportion these expenses to two or more activities they shall be equitably apportioned only to the activities in which they are actually used or to the activities they support.

6. In Part 1201, remove “Instruction 3-2” and add in its place “Instruction 1-18” wherever it appears.

7. Remove “Extraordinary Items,” and add in its place “Extraordinary Items (net),” in paragraph (b) of income account 551 Miscellaneous income charges.

8. Remove “[See definition 20(e)]” and add in its place “[See definition 17(e)]” in paragraph (a) of income account 557 Provision for deferred taxes.

9. Remove “(see definition 23(a))” and add in its place “(see definition 32(a))” in income account 560 Income or loss from operations of discontinued segments.

10. In FORM OF INCOME STATEMENT following income account 592 Cumulative effect of changes in accounting principles make the following revisions:

i. Remove “502 Railway operating revenues (amortization of deferred transfers from government authorities)” and add in its place “503 Railway operating revenues (amortization of deferred transfers from government authorities).”

ii. Remove “518 Contributions from other companies” and add in its place “518 Reimbursements received under contracts and agreements.”

iii. Remove “550 Income transferred to other companies” and add in its place “550 Income transferred under contracts and agreements.”

iv. Remove “557 Provision for deferred income taxes” and add in its place “557 Provision for deferred taxes.”

11. Remove “(see definition 24)” and add in its place “(see definition 10)” in account explanation 703 Special Deposits.

12. Remove “account 636000” and add in its place “account 63-60-00” in paragraph (a) of account explanation 709.5 Allowance for uncollectible accounts.

13. In account explanation 712 Material and supplies:

(i) Remove “account 656000” and add in its place “account 65-60-00” in paragraph (a).

(ii) Remove “(See definition 17, *Salvage value.*)” and add in its place “(See definition 31, *Salvage value.*)” in paragraph (b).

14. Remove “(see definition 24)” and add in its place “(see definition 10)” in Note D to account explanation 717 Other funds.

15. Remove the two references to “(also see definition 4)” and add in their place “(also see definition 5(a))” in account explanation 721 Investments and advances.

16. Remove “(See definition 9.)” and add in its place “(See account 14.)” in paragraph (b) of account explanation 743 Other deferred debits.

17. NOTE B to account explanation 765 Funded debt unmatured is revised to read as follows:

NOTE B: See definitions 3, actually issued; 4, actually outstanding; 25, nominally issued; and 26, nominally outstanding.

18. Remove “Definition 20” and add in its place “Definition 17” in NOTE A to account explanation 786 Accumulated deferred income tax credits.

19. Note D to account explanation 791 Capital stock is revised to read as follows:

NOTE D: See definitions 3, actually issued; 4, actually outstanding; 25, nominally issued; and 26, nominally outstanding.

## Subpart B—Branch Line Accounting System

20. Remove “ICC’s” and add in its place “STB’s” in the definition of “*Account*” in instruction 900 Definitions.

21. Remove the definition of “*RSPO*” in instruction 900 Definitions.

22. Remove “(49 CFR Part 1155)” from paragraph (a) of instruction 910 Purpose and scope.

23. Remove paragraph (b) and remove paragraph designation (a) of instruction 910 Purpose and scope.

24. Remove the last sentence of paragraph (a)(2) from instruction 920 Collection of data.

25. Remove the last sentence of paragraph (a)(4) from instruction 920 Collection of data.

26. The first sentence of paragraph (b) of instruction 920 Collection of data is revised to read as follows:

(b) \* \* \* The data collected shall include the items of revenue, expense, and service units which are specified in 49 CFR 1152, as described in the account texts listed in section 950. \* \* \*

27. Paragraph (d) of instruction 930 Publication of data is revised to read as follows:

(d) *Waivers and modifications.* The STB’s Office of Economics, Environmental Analysis, and Administration may, with respect to individual requests, upon good cause shown, waive or modify any requirement of this section not required by law.

28. Remove “Commission” and add in its place “Board” in the text of account 12–34–00, Fringe benefits not included in compensation—transportation—specialized services: Freight.

29. Remove “Commission” and add in its place “Board” in the text of account 61–34–XX, Other expenses–transportation–specialized services: Freight.

PART 1241—ANNUAL, SPECIAL, OR PERIODIC REPORTS—CARRIERS  
SUBJECT TO PART I OF THE INTERSTATE COMMERCE ACT

1. The authority citation for Part 1241 continues to read as follows:

AUTHORITY: 49 U.S.C. 11145.

§1241.11 [Amended]

2. Remove “Bureau of Accounts” and add in its place “Office of Economics, Environmental Analysis, and Administration” in §1241.11(a).

PART 1242—SEPARATION OF COMMON OPERATING EXPENSES  
BETWEEN FREIGHT SERVICE AND PASSENGER SERVICE FOR  
RAILROADS<sup>1</sup>

1. The authority citation for Part 1242 continues to read as follows:

AUTHORITY: 49 U.S.C. 721, 11142.

§1242.00 [Amended]

2. Remove “(§1240.1 of this chapter)” in §1242.00.

## PART 1243—QUARTERLY OPERATING REPORTS—RAILROADS

1. The authority citation for Part 1243 continues to read as follows:

AUTHORITY: 49 U.S.C. 721, 11145

## §1243.1 [Amended]

2. In §1243.1:

- i. Remove, “as defined in §1240.1 of this chapter,” and
- ii. Remove “Bureau of Accounts” and add in its place “Office of Economics, Environmental Analysis, and Administration.”

## §1243.2 [Amended]

3. In §1243.2 remove “as defined in §1240.1 of this chapter,” and remove “Bureau of Accounts” and add in its place “Office of Economics, Environmental Analysis, and Administration.”

## PART 1244—WAYBILL ANALYSIS OF TRANSPORTATION OF PROPERTY—RAILROADS

1. The authority citation for Part 1244 continues to read as follows:

AUTHORITY: 49 U.S.C. 721, 10707, 11144, 11145.

## §1244.9 [Amended]

2. In §1244.9:

- i. Remove “The Director of the Office of Transportation Analysis” and add in its place “The Director of the Office of Economics, Environmental Analysis, and Administration” wherever it appears.
- ii. Remove “Office of Transportation Analysis” and add in its place “Office of Economics, Environmental Analysis, and Administration” in (d)(2), and
- iii. Remove “Director, Office of Transportation Analysis” and add in its place “Director, Office of Economics, Environmental Analysis, and Administration” wherever it appears.