

[Code of Federal Regulations]  
 [Title 18, Volume 1, Parts 1 to 399]  
 [Revised as of April 1, 1999]  
 From the U.S. Government Printing Office via GPO Access  
 [CITE: 18CFR]

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CHAPTER I--FEDERAL ENERGY REGULATORY COMMISSION,  
 DEPARTMENT OF ENERGY

**Carrier Property Accounts**

The following table lists the prescribed primary property accounts and indicates those accounts which contain similar items of property for which a single text is provided. The accounts are to be kept separately for crude oil lines and for product lines.

Account number			Account Title
Gathering Trunk Lines	Lines	General	
101.....	151	171	Land.
102.....	152	.....	Right of Way.
103.....	153	.....	Line Pipe.
104.....	154	.....	Line Pipe Fittings.
105.....	155	.....	Pipeline Construction.
106.....	156	176	Buildings.
107.....	157	.....	Boilers.
108.....	158	.....	Pumping Equipment.
109.....	159	179	Machine Tools and Machinery.
110.....	160	.....	Other Station Equipment.
111.....	161	.....	Oil Tanks.
112.....	162	.....	Delivery Facilities.
113.....	163	183	Communication Systems.
114.....	164	184	Office Furniture and Equipment.
115.....	165	185	Vehicles and Other Work Equipment.
116.....	166	186	Other Property.
.....	.....	187	Construction Work in Progress.

### **101, 151, 171 Land.**

(a) This account shall include the cost of land held in fee and used in pipeline operations. Land not used in carrier service shall be recorded in account 34, Noncarrier Property. Irregular parcels of land without commercial value acquired with rights of way shall not be transferred to account 34 solely to make right of way boundaries regular.

(b) The cost of land and buildings acquired together shall be equitably separated and recorded. When land is acquired with buildings, structures, or other encumbrances that must be removed before the land is usable, demolition cost, less salvage, shall be added to the book cost of the land. Net proceeds from the sale of timber, minerals and improvements which were part of the land cost when purchased by the carrier, shall be credited to this account up to the amount of the purchase price allocated as their cost. Any excess shall be credited to account 640, Miscellaneous Income.

(c) Costs of filing, clearing, grading or leveling land, when such work is not directly associated with construction or a definite plan for construction, shall be charged to this account.

(d) All direct or incidental costs associated with the acquisition of the land and any taxes and public assessments assumed at the time of purchase, shall be included in this account.

(e) Special assessments for public improvements and also costs borne by the carrier for public improvements constructed by it shall be included in this account.

[32 FR 20241, Dec. 20, 1967, as amended at 40 FR 53248, Nov. 17, 1975. Redesignated by Order 119, 46 FR 9044, Jan. 28, 1981]

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### **102, 152 Right of way.**

This account shall include the cost of obtaining rights of way used in pipeline operations. Periodic rents paid for the use of a right of way shall be charged to operating rents. Costs of filling, clearing, grading or leveling of a right of way when such work is not directly associated with construction or a definite plan for construction, shall be charged to this account.

### **103, 153 Line pipe.**

This account shall include the cost of all line pipe actually laid in pipe lines devoted to transportation service.

**104, 154 Line pipe fittings.**

This account shall include the cost of the line pipe fittings, including manifolds, used in pipe lines devoted to transportation service.

**105, 155 Pipeline construction.**

(a) This account shall include all the costs of constructing pipe lines except the cost of line pipe and fittings provided for in accounts 103, 153, Line Pipe, and 104, 154, Line Pipe Fittings.

(b) Includible shall be the cost of labor and materials such as casing and vent pipe, pipe coatings of all kinds, river weights, support structures, sand bags, valve boxes, cathodic protection devices, mile posts, right-of-way markers, excavating and backfilling, pipeline pits, and the cost of damages paid for the destruction of crops, timber, and other property during construction. The cost of reopening the trenches for repairs, or installation of casing, coating or cathodic protection, and the necessary backfilling shall be charged to maintenance expense.

**106, 156, 176 Buildings.**

This account shall include the cost of all buildings including the foundations, fixtures, and appurtenances thereto. This includes such items as architects' fees, sidewalks, driveways, fences, permanent water rights, grading and preparing grounds before and after construction, utility lines and other service piping. Cost of restoring grounds after repair work shall be charged to maintenance expense.

**107, 157 Boilers.**

This account shall include the cost of boilers, including accessories and attachments such as injectors, water gages, steam gages and fittings, and the cost of special boiler foundations and installations.

**108, 158 Pumping equipment.**

This account shall include the cost of engines, motors, pumps, and all other pumping equipment, and the cost of special foundations and installation.

**109, 159, 179 Machine tools and machinery.**

This account shall include the cost of machine tools and machinery, including the cost of their special foundations and installation.

**110, 160 Other station equipment.**

This account shall include the cost of all station equipment not provided for elsewhere, such as electric light, gas, and refrigeration equipment, manifolds, and miscellaneous equipment and fittings. It shall also include the carrier's investment in tracks if located at and used in connection with a station.

**111, 161 Oil tanks.**

This account shall include the cost of oil tanks, including grades, roofs, fire banks, steam coils, swing pipes, inlet valves, and outlet valves.

**112, 162 Delivery facilities.**

This account shall include the cost of facilities for receiving or delivering oil and oil products from or to water carriers, railroads, motor carriers, and others, such as delivery racks, wharves (including buildings thereon), docks, and slips, including piling, pile protection, cribs, cofferdams, walls, and other necessary devices and apparatus for the operation or protection of such property. It shall also include the cost of 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.

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**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.